

# CAPE AGULHAS MUNICIPALITY



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CAPE AGULHAS MUNICIPALITY  
U MASIPALA WASECAPE AGULHAS

## 2019/2020

### **S72: Mid-Year Budget and Performance Assessment Report 31 DECEMBER 2019**

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**Part A – Submission of the Section 72 Report - Mayor**



**PART A**

**SUBMISSION OF THE SECTION 72 REPORT TO THE OFFICE OF THE MAYOR**

**To the Executive Mayor**

In accordance with Section 72(1)(b)(i) of the Municipal Finance Management Act, I submit the Mid-Year Budget & Performance Assessment statement on the state of Cape Agulhas Municipality's budget & performance implementation and the financial state of the municipality's affairs reflecting the particulars up until the end of December 2019.

**Recommendation:**

- The content of the Mid-year Budget and Performance Assessment Report and supporting documentation until the end of December 2019 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 in respect of projected revenues and expenditures will receive remedial or corrective steps based on the recommendations as to whether and adjustment budget is necessary.

For the month ending **31 DECEMBER 2019** (month/year) report has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.



**Mr D O 'Neill**  
**Municipal Manager**

Date *24/01/2020*

Part B – Acknowledgement of report – Mayor's office

Part B – Acknowledgement of report – Mayor's office



**PART B**

**ACKNOWLEDGEMENT OF RECEIPT OF THE SECTION 72 – MID-YEAR AND PERFORMANCE ASSESSMENT REPORT BY THE OFFICE OF THE MAYOR**

Receipt of the Mid-year Budget and Performance Report for the 2019/20 financial year issued in terms of section 72(1)(b)(i) of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA), is hereby acknowledged

For the month ending **31 DECEMBER 2019** (month/year) report has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

**Print Name:** P. J. Swart

**Mayor:** Cape Agulhas Municipality

**Signature:**  24.1.20



## 1. Council resolution

### **Council resolve the following:**

- The content of the Mid-Year Budget and Performance Assessment Report and supporting documentation until the end of December 2019 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 in respect of projected revenues and expenditures will receive remedial or corrective steps based on the recommendations as to whether and adjustment budget is necessary.

## **1.1 Introduction**

The purpose of this report is to comply with **section 72** of the MFMA and the requirements as promulgated in Government Gazette No 32141 of 17 April 2009 (Municipal budgeting and reporting requirements).

## **1.2 STRATEGIC OBJECTIVE**

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

## **1.3 BACKGROUND**

Section 72 of the MFMA and Section 28 of Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations” necessitate that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

“In terms of section 72 of the MFMA, the accounting officer must by the 25 January of each year assess the performance of the municipality during the first half of the financial year and report thereon to the Mayor of the municipality, National Treasury and relevant Provincial Treasury, taking into account –

- The monthly financial performance statements referred to in section 71 of the MFMA
- The municipality's service delivery performance as per approved Service Delivery and Budget Implementation Plan
- The past year's annual report, and progress on resolving problems identified in the annual report

The mid-year report must also include explanations of: -

- Any material variances from the municipality's projected revenue by source and expenditure per vote;
- Any variances from the service delivery and budget implementation plan

- Any remedial corrective steps taken or to be taken to ensure that the projected revenues and expenditures remain within the approved budget; and
- A projection of the relevant municipality's revenue and expenditure for the rest of the financial year and revision from the initial projections.

The accounting officer must as part of the review –

- Make recommendations as to whether an adjustment budget is necessary; and
- Recommend revised projections for revenue and expenditure to the extent that this may be necessary

The focus of the mid-year report is to assess the Municipality's performance during the first half of the financial year based on the approved budget and service delivery plans in respect of the 2019/20 financial year.

"Section 28 of the Government Notice 32141, the monthly budget statement of a municipality must be in a 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 required the Mayor to consider the Section 71 or 72 report and take appropriate action to ensure that the approved budget is implemented in accordance to the SDBIP.**



## 2. Executive Mayor's report

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.

Although the Cape Agulhas Municipality is fully compliant in respect of the monthly budget report to council, effective from March 2014, the quality of the report in terms of its completeness and usefulness for council decision making still needs improvement which will be addressed as an ongoing process.

### Budget Process:

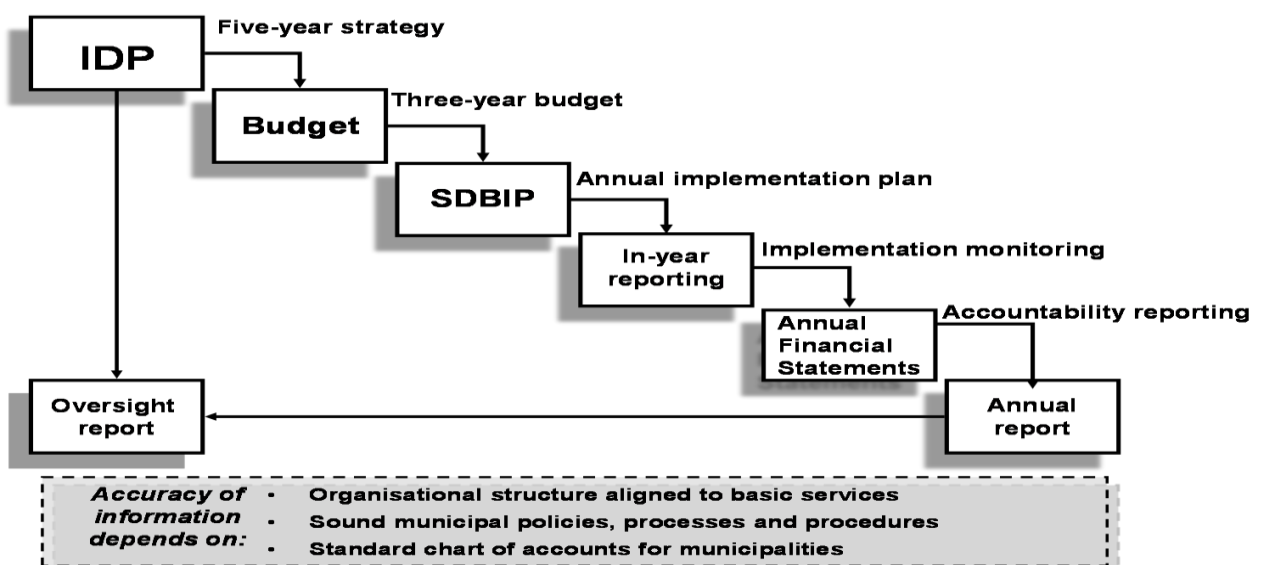
Section 53(1)(a) of the MFMA stipulates that the Executive Mayor of the Municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

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

a

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

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



**The proposed process plan with the compilation of the Draft Budget and Revised IDP plan for the 2020/21 MTREF period is as follows as per Budget and IDP implementation plan:**

<b><u>Planned activities</u></b>	<b><u>Timeframes / Dates</u></b>	<b><u>Targets / Achieved</u></b>
New Budget preparation guide	20 January 2020	
Mid-year budget and performance assessment	25 January 2020	
Mid-year Budget and performance assessment to Council	28 January 2020	
Adjustment budget to Council	25 February 2020	
Budget steering committee 1	Week 1 – Feb 2020	
BTO office finalize Draft Budget	28 February 2020	
Council budget workshop	Week 1 – March '20	
Budget steering committee	Week 3 March '20	
Draft Budget and IDP to Council (tabling)	31 March 2020	
Publicize the Draft budget / IDP	10 April 2020	
Public Participation	13-30 April 2020	
Closing date – budget submissions	27 April 2020	
Budget steering committee 3	8 May 2020	
Finalization of the new Budget / IDP	15 May 2020	
Final Budget / IDP approved by council	26 May 2020	

We in the process of implementing the budget implementation plan as per the Budget and IDP process plan approved in August 2019 by Council.

The outcomes of the Adjustment budget will form the basis for the preparation of the Draft annual budget for the 2020/21 MTREF period. The revised budget is legislated as per MFMA and all amendments will be processed based on the prescripts of the MFMA.




The Mid-year assessment inform the Council and users of the performance over the reporting period, challenges experienced and areas of improvement identified. Analyzing the mid-year performance provides crucial information for planning, directing the municipality into allocating the resources for service delivery related infrastructure and projects.

We will need to ensure that due to the economic situation and prevailing weak economy the Draft concept budget proposals addresses the challenges currently experienced in the communities.

The budget timeline above guides the municipal processes related to the compilation of the Concept budget 2020/21 MTREF and revised Integrated Development plan (IDP).

### 3. Summary financial performance

Overall assessment

GOOD	AVERAGE	BAD
		
X		

#### Summarized explanation

The municipal performance relating to the Mid-year assessment records mixed performance for Operational and Capital expenditures. Although the overall performance still reflects positive and is recorded as good, numerous challenges with various implementation initiatives/projects reflects a demanding and challenging environment and will need to address these as part of the Mid-year assessment, and analyze the impact on the Adjustment budget.

The aim of the Mid-year review is to serve as a guiding pole to measure performance over the first period of the financial year, as well as proposed whether the performance justify whether an adjustment budget is necessary or required.

#### **Operational performance**

Operational revenues and expenditures for the period records at R181,573m and R151,093m respectively. This corresponds to a performance of 48.3% for revenue and 38.3% for expenditures. The revenue budget is on-par and the municipality received its full portion of the Equitable Share allocation as promulgated. Property rates and service charges who together represents the biggest component of the revenue budget at 66% report positively with projections in line to achieve set targeted budget. The concerted effort of the revenue management enhancement project relating to the outstanding debtors show signs of promise and the administration projects to achieved above targeted performance for these categories.

Care should be taken that the effect of the slow economy and the impact of unemployment can have on these revenue sources. The continuous load-shedding being implemented by Eskom also negatively affect the operational performance. These will need to be constantly monitored and

evaluated to ensure pro-active actions can be instituted to limit the effect on the budget relating to the sale of electricity.

### **External transfers and subsidies**

The municipality is in the process of receiving various additional grant funding that should be utilized and allocated to service delivery projects. These grants will positively affect cash-flow as well as limit the internal resources needed to address some of the projects. This information will be reflected and recorded in an adjustment budget to ensure no unauthorized expenditures are incurred.

The municipal infrastructure grant (MIG) are being jeopardize and administration is doing everything to ensure the municipality will not lose these funds. The allocation of MIG is used as funding source of one of the key strategic projects of the municipality, the Waste Water Treatment plant in Bredasdorp and this will negatively affect the implementation of the project. Schedule SC6 below provided more details relating to the forecasting information and additional grant that will needs to be included as part of the Adjustment budget.

### **Operational expenditures**

Operational expenditures at 38.3% reports below par performance and projections. The slow level of spending is mostly attributed to the below performance of Bulk purchases, that is purchasing of electricity. To date 31% of budgeted amounts was spent. This can be related to a number of factors, but one of the most prevailing reasons is the effect of load shedding on the usage of electricity.

The administration is also in the process of addressing numerous implementation projects related to strategic planning and long-term infrastructure requirements and this should enhance the spending once finalized. Some of these planning relates to the spending on consultant services. National government implemented various cost curbing measurements to ensure optimal spending of public funds. Some of these initiatives was legislated in the Cost containment regulation and this impact and affect the municipal performance and spending. Reporting on consultant services is now mandatory and regulated and a quarterly report needs to be tabled to Council.

The correction of finance related expenditures still needs to be process once done this should positively affect expenditures. Finance charges relates to the repayment of interest on the external borrowing and these transactions are mostly done in December and June yearly.

### **Summary**

As indicated above the operational performance are mixed although positive. These below par performances will need to be addressed to ensure implementation of Council's mandate as communicated. The additional funding received also needs to be reflect in the municipal budget and this will be done by means of tabling an Adjustment budget. Administration is in the process of compiling and finalizing these allocations.

### **Capital performance**

As reflected above the performance for capital expenditures is a area of concern due to numerous challenges experienced. Reflecting on the performance as part of this Mid-year report records a spending of 38.3% of total budget. Key capital projects are currently at risk of not being implemented and to this effect the Waste Water Treatment plant is identified where urgent intervention is being instituted to ensure completion of the project can be achieved. Various other projects is currently in the supply chain management process, this reflecting that the administration should achieve implementing these projects.

The effect that the implementation of the capital budget has on the municipal internal revenue sources as well as external impact in the form of borrowings also needs to be kept in mind.

More information relating to the review of the Capital budget will be provided as part of the information prepared for the Adjustment budget.

### **Summary**













The municipality will be required to review the capital spending due to the challenges experienced with the MIG funded project. Numerous other projects and grant funding also impact the capital spending. These will need to be address as part of the Adjustment budget to ensure targeted KPI's can be achieved at the end of the financial year.

#### 4. Council focus areas (Cash flow / Liquidity):

As part of the oversight responsibility of Council the municipal administration is required to table a report to council with recommendations for managing the municipal ratios in terms of **Circular 71 financial ratios**.

##### Budget implementation:

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

FINANCIAL RATIO	BENCHMARK	LAST QUARTER	LAST MONTH	REPORTING MONTH
Cash / cost coverage ratio	1 - 3 months			
Current ratio	1.5 - 2.1			
Liquidity ratio	1:1			
Debtor collection rate	95%			

##### Summarized explanation:

The municipal financial ratios reflect positively. This is testimony of an administration that is managing the municipal resources optimally and carefully ensuring that value for money are achieved. The impact of the below par performance relating to the operating and capital spending however also contributes to these improved ratios. Care should therefore be exercised in the interpretation of these ratios to ensure that the balancing of ratios with the implementation of the budget is considered.

## **5. mSCOA Implementation**

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

The performance relating to the implementation of the mSCOA project is an ongoing moving target and new requirements are continuously being introduced. The municipality is maturing in terms of implementation and the effect on the operational downtimes are limited and reduced continuously. Numerous new initiatives are being implemented and in partnership with the Financial vendor the municipality managed these requirements to ensure that council limit the effect of downtime of systems on the community.

Administration will to review the Implementation plan and the steering committee will need to analyse the new developments to establish a platform and plan for implementation. This will be done during the course of the third quarter of the financial year.

## **6. Revenue Enhancement plan / Long-term financial plan**

### **Summarised progress on the Revenue Enhancement plan / Long-term financial plan and actions required**

The long-term financial plan stipulated numerous actions needed to be introduced to ensure that the municipality will remain sustainable. These initiatives are tabled below with progress and status updated indicated to enhance monitoring.

The items as identified in the Long-term financial plan as per below table:

<b><u>ACTION IDENTIFIED IN REVENUE ENHANCEMENT PLAN / FINANCIAL PLAN</u></b>	<b><u>Progress</u></b>
<i>1. Develop land use vision</i>	<i>In process</i>
<i>2. Explore the feasibility of utilising the SANDF airport</i>	<i>Not started</i>
<i>3. Undertake a comprehensive work study</i>	<i>Complete</i>
<i>4. Revenue should be increased</i>	<i>Continuous</i>
<i>5. A collection rate of in excess of 95% and closer to 97% must be maintained</i>	<i>Continuous</i>
<i>6. Explore accessing revenue sources</i>	<i>Continuous</i>
<i>7. Investigate all grant sources</i>	<i>Continuous</i>
<i>8. Optimise the rates structure of farmland</i>	<i>Not started</i>
<i>9. Reduce cost</i>	<i>Continuous</i>
<i>10. Implement shared services</i>	<i>Not started</i>
<i>11. Avoid employing temporary workers</i>	<i>Continuous</i>
<i>12. Review terms of employment</i>	<i>Not started</i>
<i>13. Strengthen the institutional capacity</i>	<i>Continuous</i>
<i>14. Transfer depreciation charges to a cash backed CRR</i>	<i>Not started</i>
<i>15. Maintain the credit score of A</i>	<i>In process</i>
<i>16. Rationalisation of the service levels</i>	<i>Not started</i>
<i>17. Do not neglect the replacement of its existing assets</i>	<i>In process</i>
<i>18. Adjust Repairs and Maintenance budget upwards</i>	<i>Continuous</i>
<i>19. Implement integrated asset management</i>	<i>In process</i>
<i>20. Assess all future office accommodation alternatives</i>	<i>Not started</i>
<i>21. Consolidated municipal infrastructure plan</i>	<i>In progress</i>
<i>22. Avoid cost overruns on projects</i>	<i>Continuous</i>



**7. Mid-Year performance report (SDBIP) [separate report]**

***The Mid-year budget and performance implementation report in terms of the Service delivery and budget implementation plan (SDBIP) will be included as a separate report to Council***

**8. Cost containment regulation and circular requirements**

The cost containment regulation required administration to report to Council on a quarterly basis related to the spending on consultancy services and the necessary plans and initiatives being implemented to ensure that capacity for completing of these tasks are done internally.

Below a breakdown of the Budget and expenditures of consultancy services as per regulated:

## Total cost saving disclosure in the In-year report - **31 DECEMBER 2019**

	<b>COST CONTAINMENT IN-YEAR REPORT</b>					
<b>MEASURES</b>	<b>BUDGET</b>	<b>Q1 - 30 Sept</b>	<b>Q2 - 31 Dec</b>	<b>Q3 - 31 Mrch</b>	<b>Q4 - June</b>	<b>SAVINGS</b>
Use of Consultant	9 953 600,00	528 778,62	1 257 938,04			8 166 883,34
Vehicle used for political office-bearers	-	-	-			-
Travel and subsistence	1 012 800,00	271 377,78	292 245,88			449 176,34
Domestic accomodation	456 200,00	140 187,38	61 177,82			254 834,80
Sponsorships, events and catering	294 550,00	40 918,21	81 928,80			171 702,99
Communication	400 600,00	48 517,87	49 005,26			303 076,87
Other related expenditures	954 300,00	118 210,38	207 022,41			629 067,21
<b>Total</b>	<b>13 072 050,00</b>	<b>1 147 990,24</b>	<b>1 949 318,21</b>	<b>-</b>	<b>-</b>	<b>9 974 741,55</b>

## **PART B**

### **3. Legislated information**

#### **3.1 Budget schedules**

<b>WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment</b>									
Description	2018/19	Budget Year 2019/20							
	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	-	69 193	-	3 862	48 363	42 774	5 589	13%	69 193
Service charges	-	178 098	-	15 347	92 243	91 832	411	0%	178 628
Investment revenue	-	2 446	-	1 131	3 148	930	2 217	238%	3 201
Transfers and subsidies	-	92 670	-	11 031	23 855	52 334	(28 479)	-54%	99 047
Other own revenue	-	33 108	-	2 343	13 965	14 664	(699)	-5%	33 309
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>375 515</b>	-	<b>33 715</b>	<b>181 573</b>	<b>202 533</b>	<b>(20 960)</b>	<b>-10%</b>	<b>383 378</b>
Employee costs	-	134 136	-	10 465	67 149	68 986	(1 838)	-3%	135 052
Remuneration of Councillors	-	5 764	-	458	2 750	2 694	56	2%	5 764
Depreciation & asset impairment	-	11 025	-	1 239	6 178	5 513	666	12%	11 025
Finance charges	-	12 763	-	121	121	6 381	(6 260)	-98%	13 157
Materials and bulk purchases	-	160 950	-	8 465	50 890	78 610	(27 720)	-35%	163 570
Transfers and subsidies	-	2 026	-	164	1 247	979	268	27%	2 540
Other expenditure	-	67 671	-	5 033	22 758	33 003	(10 244)	-31%	64 107
<b>Total Expenditure</b>	-	<b>394 335</b>	-	<b>25 945</b>	<b>151 093</b>	<b>196 165</b>	<b>(45 072)</b>	<b>-23%</b>	<b>395 215</b>
<b>Surplus/(Deficit)</b>	-	<b>(18 820)</b>	-	<b>7 769</b>	<b>30 480</b>	<b>6 368</b>	<b>24 112</b>	<b>379%</b>	<b>(11 837)</b>
Transfers and subsidies - capital (monetary allocations) (	-	19 271	-	669	2 936	7 437	(4 500)	-61%	21 900
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>451</b>	-	<b>8 439</b>	<b>33 416</b>	<b>13 804</b>	<b>19 612</b>	<b>142%</b>	<b>10 063</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>451</b>	-	<b>8 439</b>	<b>33 416</b>	<b>13 804</b>	<b>19 612</b>	<b>142%</b>	<b>10 063</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>47 209</b>	-	<b>1 124</b>	<b>7 937</b>	<b>14 768</b>	<b>(6 831)</b>	<b>-46%</b>	<b>48 099</b>
Capital transfers recognised	-	13 071	-	138	2 902	4 089	(1 187)	-29%	21 282
Borrowing	-	19 988	-	26	1 583	6 253	(4 670)	-75%	13 038
Internally generated funds	-	14 149	-	1 006	3 498	4 426	(928)	-21%	13 778
<b>Total sources of capital funds</b>	-	<b>47 209</b>	-	<b>1 169</b>	<b>7 983</b>	<b>14 768</b>	<b>(6 785)</b>	<b>-46%</b>	<b>48 099</b>
<b>Financial position</b>									
Total current assets	118 811	66 089	-	-	152 248	-	-	-	66 089
Total non current assets	420 377	488 722	-	-	422 156	-	-	-	488 722
Total current liabilities	58 582	56 176	-	-	61 428	-	-	-	56 176
Total non current liabilities	92 454	160 960	-	-	91 138	-	-	-	160 960
Community wealth/Equity	<b>388 152</b>	<b>337 676</b>	-	-	<b>421 838</b>	-	-	-	<b>337 676</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	12 172	-	23 781	38 268	24 181	(14 087)	-58%	12 371
Net cash from (used) investing	-	(42 201)	-	(1 145)	(7 957)	(14 764)	(6 807)	46%	(40 687)
Net cash from (used) financing	-	11 820	-	(2 767)	(2 588)	(2 479)	109	-4%	8 080
<b>Cash/cash equivalents at the month/year end</b>	-	<b>22 192</b>	-	-	<b>111 462</b>	<b>47 339</b>	<b>(64 122)</b>	<b>-135%</b>	<b>63 503</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	-	-	-	-	-	-	-	-	-
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

**WC033 Cape Agulhas - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment**

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		-	126 670	-	16 941	81 071	68 932	12 140	18%	129 273
Executive and council		-	29 940	-	9 969	22 431	16 909	5 522	33%	29 940
Finance and administration		-	96 730	-	6 972	58 640	52 022	6 618	13%	99 159
Internal audit		-	-	-	-	-	-	-		174
<b>Community and public safety</b>		-	76 339	-	1 756	7 787	42 069	(34 281)	-81%	82 175
Community and social services		-	6 653	-	53	149	3 762	(3 613)	-96%	6 695
Sport and recreation		-	7 329	-	987	5 625	4 439	1 187	27%	7 539
Public safety		-	11 655	-	646	1 909	5 235	(3 326)	-64%	11 655
Housing		-	50 702	-	70	104	28 633	(28 529)	-100%	56 286
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		-	7 077	-	331	3 330	3 531	(201)	-6%	8 614
Planning and development		-	4 160	-	268	1 854	1 977	(123)	-6%	5 698
Road transport		-	2 917	-	64	1 476	1 554	(78)	-5%	2 917
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		-	184 701	-	15 356	92 321	95 439	(3 118)	-3%	185 216
Energy sources		-	126 860	-	10 142	62 367	66 776	(4 409)	-7%	126 860
Water management		-	28 707	-	2 373	13 379	13 946	(567)	-4%	28 707
Waste water management		-	11 335	-	1 216	6 618	5 863	756	13%	11 850
Waste management		-	17 798	-	1 625	9 957	8 854	1 102	12%	17 798
<b>Other</b>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	2	-	394 786	-	34 384	184 509	209 970	(25 460)	-12%	405 278
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		-	104 515	-	7 861	45 929	52 164	(6 234)	-12%	108 017
Executive and council		-	15 500	-	1 197	8 248	7 521	727	10%	16 138
Finance and administration		-	87 666	-	6 566	37 033	43 955	(6 921)	-16%	90 292
Internal audit		-	1 349	-	97	648	688	(40)	-6%	1 587
<b>Community and public safety</b>		-	92 739	-	3 236	18 588	45 290	(26 702)	-59%	98 584
Community and social services		-	11 094	-	1 022	6 632	5 622	1 010	18%	11 268
Sport and recreation		-	12 398	-	1 213	6 018	6 263	(245)	-4%	12 401
Public safety		-	16 197	-	798	4 690	8 157	(3 467)	-43%	16 503
Housing		-	53 050	-	202	1 247	25 248	(24 000)	-95%	58 412
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		-	31 240	-	2 276	14 224	15 781	(1 557)	-10%	32 205
Planning and development		-	11 814	-	926	5 131	5 983	(852)	-14%	12 163
Road transport		-	19 352	-	1 350	9 087	9 763	(676)	-7%	19 968
Environmental protection		-	74	-	-	6	35	(29)	-83%	74
<b>Trading services</b>		-	164 064	-	12 426	71 412	82 036	(10 624)	-13%	154 632
Energy sources		-	111 310	-	9 200	49 789	55 677	(5 888)	-11%	101 758
Water management		-	20 186	-	1 432	8 695	10 103	(1 408)	-14%	20 096
Waste water management		-	11 878	-	753	5 621	5 945	(324)	-5%	11 915
Waste management		-	20 690	-	1 041	7 307	10 311	(3 004)	-29%	20 863
<b>Other</b>		-	1 778	-	147	940	895	45	5%	1 778
<b>Total Expenditure - Functional</b>	3	-	394 335	-	25 945	151 093	196 165	(45 072)	-23%	395 215
<b>Surplus/ (Deficit) for the year</b>		-	451	-	8 439	33 416	13 804	19 612	142%	10 063

**WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment**

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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 - Executive and Council		-	34 903	-	10 372	24 367	19 298	5 069	26,3%	36 627
Vote 2 - Financial Services & ICT		-	83 197	-	5 788	55 166	46 643	8 522	18,3%	85 048
Vote 4 - Management Services		-	78 926	-	1 804	9 326	43 436	(34 111)	-78,5%	84 750
Vote 5 - Engineering Services		-	197 760	-	16 419	95 652	100 592	(4 941)	-4,9%	198 853
<b>Total Revenue by Vote</b>	2	-	<b>394 786</b>	-	<b>34 384</b>	<b>184 509</b>	<b>209 970</b>	<b>(25 460)</b>	<b>-12,1%</b>	<b>405 278</b>
<b>Expenditure by Vote</b>	1			-						
Vote 1 - Executive and Council		-	47 238	-	3 421	23 437	23 507	(70)	-0,3%	48 740
Vote 2 - Financial Services & ICT		-	59 117	-	4 636	23 862	29 554	(5 692)	-19,3%	61 591
Vote 4 - Management Services		-	101 227	-	3 771	22 140	49 616	(27 476)	-55,4%	107 243
Vote 5 - Engineering Services		-	186 752	-	14 118	81 654	93 489	(11 835)	-12,7%	177 641
<b>Total Expenditure by Vote</b>	2	-	<b>394 335</b>	-	<b>25 945</b>	<b>151 093</b>	<b>196 165</b>	<b>(45 072)</b>	<b>-23,0%</b>	<b>395 215</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>451</b>	-	<b>8 439</b>	<b>33 416</b>	<b>13 804</b>	<b>19 612</b>	<b>142,1%</b>	<b>10 063</b>

**WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment**

Description	Ref	2018/19	Budget Year 2019/20							
		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		69 193			3 862	48 363	42 774	5 589	13%	69 193
Service charges - electricity revenue		120 786			10 133	62 290	63 342	(1 052)	-2%	120 786
Service charges - water revenue		28 204			2 373	13 378	13 788	(410)	-3%	28 204
Service charges - sanitation revenue		11 310			1 216	6 618	5 847	771	13%	11 840
Service charges - refuse revenue		17 798			1 625	9 957	8 854	1 102	12%	17 798
Rental of facilities and equipment		1 961			177	775	1 136	(362)	-32%	1 961
Interest earned - external investments		2 446			1 131	3 148	930	2 217	238%	3 201
Interest earned - outstanding debtors		1 719			263	858	766	92	12%	1 719
Dividends received		-			-	-	-	-	-	-
Fines, penalties and forfeits		11 640			500	1 778	5 211	(3 433)	-66%	11 590
Licences and permits		67			6	6	34	(28)	-83%	67
Agency services		2 917			64	1 476	1 554	(78)	-5%	2 917
Transfers and subsidies		92 670			11 031	23 855	52 334	(28 479)	-54%	99 047
Other revenue		9 805			1 334	9 073	5 963	3 110	52%	10 056
Gains on disposal of PPE		5 000			-	-	-	-	-	5 000
<b>Total Revenue (excluding capital transfers and</b>		<b>-</b>	<b>375 515</b>		<b>33 715</b>	<b>181 573</b>	<b>202 533</b>	<b>(20 960)</b>	<b>-10%</b>	<b>383 378</b>
<b>Expenditure By Type</b>										
Employee related costs		134 136			10 465	67 149	68 986	(1 838)	-3%	135 052
Remuneration of councillors		5 764			458	2 750	2 694	56	2%	5 764
Debt impairment		11 267			-	-	5 634	(5 634)	-100%	11 267
Depreciation & asset impairment		11 025			1 239	6 178	5 513	666	12%	11 025
Finance charges		12 860			163	163	6 428	(6 265)	-97%	13 254
Bulk purchases		88 404			6 760	42 405	44 207	(1 802)	-4%	84 404
Other materials		72 448			1 664	8 443	34 357	(25 913)	-75%	79 069
Contracted services		28 210			2 822	7 659	13 999	(6 340)	-45%	24 150
Transfers and subsidies		2 026			164	1 247	979	268	27%	2 540
Other expenditure		28 194			2 211	15 099	13 370	1 729	13%	28 690
Loss on disposal of PPE		-			-	-	-	-	-	-
<b>Total Expenditure</b>		<b>-</b>	<b>394 335</b>		<b>25 945</b>	<b>151 093</b>	<b>196 165</b>	<b>(45 072)</b>	<b>-23%</b>	<b>395 215</b>
<b>Surplus/(Deficit)</b>		<b>-</b>	<b>(18 820)</b>		<b>7 769</b>	<b>30 480</b>	<b>6 368</b>	<b>24 112</b>	<b>0</b>	<b>(11 837)</b>
Transfers and subsidies - capital (monetary allocations)		19 271			669	2 936	7 437	(4 500)	(0)	21 900
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Transfers and subsidies - capital (in-kind - all)		-			-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>-</b>	<b>451</b>		<b>8 439</b>	<b>33 416</b>	<b>13 804</b>			<b>10 063</b>
Taxation		-			-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>-</b>	<b>451</b>		<b>8 439</b>	<b>33 416</b>	<b>13 804</b>			<b>10 063</b>
Attributable to minorities		-			-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>-</b>	<b>451</b>		<b>8 439</b>	<b>33 416</b>	<b>13 804</b>			<b>10 063</b>
Share of surplus/ (deficit) of associate		-			-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>-</b>	<b>451</b>		<b>8 439</b>	<b>33 416</b>	<b>13 804</b>			<b>10 063</b>

**WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment**

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services & ICT		-	2 450	-	34	65	766	(701)	-91%	2 450
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Management Services		-	50	-	(18)	-	16	(16)	-100%	100
Vote 5 - Engineering Services		-	9 555	-	(43)	2 685	2 989	(304)	-10%	15 695
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>12 055</b>	-	<b>(27)</b>	<b>2 750</b>	<b>3 771</b>	<b>(1 021)</b>	<b>-27%</b>	<b>18 245</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	1 940	-	168	946	607	339	56%	4 058
Vote 2 - Financial Services & ICT		-	239	-	750	785	75	710	950%	407
Vote 3 - Corporate Services		-	-	-	6	6	-	6	#DIV/0!	-
Vote 4 - Management Services		-	5 246	-	1 392	2 460	1 641	819	50%	5 231
Vote 5 - Engineering Services		-	27 729	-	(1 166)	990	8 674	(7 684)	-89%	20 159
<b>Total Capital single-year expenditure</b>	4	-	<b>35 154</b>	-	<b>1 151</b>	<b>5 187</b>	<b>10 997</b>	<b>(5 810)</b>	<b>-53%</b>	<b>29 854</b>
<b>Total Capital Expenditure</b>		-	<b>47 209</b>	-	<b>1 124</b>	<b>7 937</b>	<b>14 768</b>	<b>(6 831)</b>	<b>-46%</b>	<b>48 099</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	<b>4 081</b>	-	<b>782</b>	<b>921</b>	<b>1 277</b>	<b>(356)</b>	<b>-28%</b>	<b>4 239</b>
Executive and council			10	-	44	51	3	47	1548%	15
Finance and administration			4 071	-	736	868	1 274	(406)	-32%	4 073
Internal audit			-	-	2	2	-	2	#DIV/0!	151
<b>Community and public safety</b>		-	<b>3 662</b>	-	<b>1 020</b>	<b>2 046</b>	<b>1 145</b>	<b>901</b>	<b>79%</b>	<b>3 861</b>
Community and social services			50	-	6	45	16	30	190%	50
Sport and recreation			3 142	-	886	1 869	983	886	90%	3 343
Public safety			465	-	132	132	145	(14)	-10%	465
Housing			5	-	(3)	-	1	(1)	-100%	3
Health			-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>13 340</b>	-	<b>(687)</b>	<b>3 377</b>	<b>4 173</b>	<b>(797)</b>	<b>-19%</b>	<b>12 916</b>
Planning and development			1 857	-	115	846	581	265	46%	3 848
Road transport			11 304	-	(802)	2 531	3 536	(1 005)	-28%	8 888
Environmental protection			180	-	-	-	56	(56)	-100%	180
<b>Trading services</b>		-	<b>26 055</b>	-	<b>93</b>	<b>1 639</b>	<b>8 151</b>	<b>(6 511)</b>	<b>-80%</b>	<b>27 043</b>
Energy sources			5 838	-	(2)	307	1 826	(1 520)	-83%	11 476
Water management			3 030	-	46	460	948	(488)	-51%	4 958
Waste water management			15 637	-	-	-	4 892	(4 892)	-100%	9 059
Waste management			1 550	-	50	873	485	388	80%	1 550
<b>Other</b>			<b>70</b>	-	<b>(39)</b>	<b>-</b>	<b>22</b>	<b>(22)</b>	<b>-100%</b>	<b>40</b>
<b>Total Capital Expenditure - Functional Clas</b>	3	-	<b>47 209</b>	-	<b>1 169</b>	<b>7 983</b>	<b>14 768</b>	<b>(6 785)</b>	<b>-46%</b>	<b>48 099</b>
<b>Funded by:</b>										
National Government			10 641	-	42	2 080	3 329	(1 248)	-38%	15 636
Provincial Government			2 430	-	95	822	760	62	8%	5 646
District Municipality			-	-	-	-	-	-	-	-
Other transfers and grants			-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>13 071</b>	-	<b>138</b>	<b>2 902</b>	<b>4 089</b>	<b>(1 187)</b>	<b>-29%</b>	<b>21 282</b>
<b>Borrowing</b>	6		<b>19 988</b>	-	<b>26</b>	<b>1 583</b>	<b>6 253</b>	<b>(4 670)</b>	<b>-75%</b>	<b>13 038</b>
<b>Internally generated funds</b>			<b>14 149</b>	-	<b>1 006</b>	<b>3 498</b>	<b>4 426</b>	<b>(928)</b>	<b>-21%</b>	<b>13 778</b>
<b>Total Capital Funding</b>		-	<b>47 209</b>	-	<b>1 169</b>	<b>7 983</b>	<b>14 768</b>	<b>(6 785)</b>	<b>-46%</b>	<b>48 099</b>

**WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment**

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		25 485	12 192		33 208	12 192
Call investment deposits		58 254	10 000		78 254	10 000
Consumer debtors		29 194	35 990		37 580	35 990
Other debtors		4 208	6 593		1 426	6 593
Current portion of long-term receivables		8	7		8	7
Inventory		1 662	1 308		1 773	1 308
<b>Total current assets</b>		<b>118 811</b>	<b>66 089</b>	<b>-</b>	<b>152 248</b>	<b>66 089</b>
<b>Non current assets</b>						
Long-term receivables		184	197		159	197
Investments		-	-		-	-
Investment property		40 200	40 536		40 195	40 536
Investments in Associate		-	-		-	-
Property, plant and equipment		375 287	443 188		377 096	443 188
Biological		-	-		-	-
Intangible		4 705	4 801		4 705	4 801
Other non-current assets		-	-		-	-
<b>Total non current assets</b>		<b>420 377</b>	<b>488 722</b>	<b>-</b>	<b>422 156</b>	<b>488 722</b>
<b>TOTAL ASSETS</b>		<b>539 188</b>	<b>554 811</b>	<b>-</b>	<b>574 404</b>	<b>554 811</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-		-	-
Borrowing		5 963	5 300		5 963	5 300
Consumer deposits		4 696	5 019		4 930	5 019
Trade and other payables		35 380	32 883		40 219	32 883
Provisions		12 543	12 973		10 316	12 973
<b>Total current liabilities</b>		<b>58 582</b>	<b>56 176</b>	<b>-</b>	<b>61 428</b>	<b>56 176</b>
<b>Non current liabilities</b>						
Borrowing		26 790	22 031		23 968	22 031
Provisions		65 664	138 928		67 170	138 928
<b>Total non current liabilities</b>		<b>92 454</b>	<b>160 960</b>	<b>-</b>	<b>91 138</b>	<b>160 960</b>
<b>TOTAL LIABILITIES</b>		<b>151 036</b>	<b>217 135</b>	<b>-</b>	<b>152 566</b>	<b>217 135</b>
<b>NET ASSETS</b>	2	<b>388 152</b>	<b>337 676</b>	<b>-</b>	<b>421 838</b>	<b>337 676</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		353 152	315 676		386 838	315 676
Reserves		35 000	22 000		35 000	22 000
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>388 152</b>	<b>337 676</b>	<b>-</b>	<b>421 838</b>	<b>337 676</b>



**WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment**

Description	Ref	Budget Year 2019/20									
		2018/19 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>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates			67 809	–	4 309	47 119	38 748	8 371	22%	67 809	
Service charges			174 536	–	15 033	87 336	87 268	68	0%	118 370	
Other revenue			17 854	–	1 951	9 784	8 927	857	10%	23 693	
Government - operating			98 670	–	25 877	76 330	65 780	10 550	16%	99 047	
Government - capital			12 441	–	5 860	12 939	8 294	4 645	56%	21 900	
Interest			4 130	–	1 246	3 813	2 065	1 748	85%	4 885	
Dividends			–	–	–	–	–	–	–	–	
<b>Payments</b>											
Suppliers and employees			(358 379)	–	(30 210)	(197 685)	(184 456)	13 229	-7%	(316 796)	
Finance charges			(2 864)	–	(121)	(121)	(1 432)	(1 311)	92%	(3 997)	
Transfers and Grants			(2 026)	–	(164)	(1 247)	(1 013)	234	-23%	(2 540)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			<b>–</b>	<b>12 172</b>	<b>–</b>	<b>23 781</b>	<b>38 268</b>	<b>24 181</b>	<b>(14 087)</b>	<b>-58%</b>	<b>12 371</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			5 000	–	–	–	–	–	–	5 000	
Decrease (Increase) in non-current debtors			7	–	25	26	4	22	604%	7	
Decrease (increase) other non-current receivables			–	–	–	–	–	–	–	–	
Decrease (increase) in non-current investments			–	–	–	–	–	–	–	–	
<b>Payments</b>											
Capital assets			(47 209)	–	(1 169)	(7 983)	(14 768)	(6 785)	46%	(45 694)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			<b>–</b>	<b>(42 201)</b>	<b>–</b>	<b>(1 145)</b>	<b>(7 957)</b>	<b>(14 764)</b>	<b>(6 807)</b>	<b>46%</b>	<b>(40 687)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			–	–	–	–	–	–	–	–	
Borrowing long term/refinancing			16 779	–	–	–	–	–	–	13 038	
Increase (decrease) in consumer deposits			241	–	55	234	121	113	94%	241	
<b>Payments</b>											
Repayment of borrowing			(5 200)	–	(2 822)	(2 822)	(2 600)	222	-9%	(5 200)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			<b>–</b>	<b>11 820</b>	<b>–</b>	<b>(2 767)</b>	<b>(2 588)</b>	<b>(2 479)</b>	<b>109</b>	<b>-4%</b>	<b>8 080</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			<b>–</b>	<b>(18 210)</b>	<b>–</b>	<b>19 870</b>	<b>27 723</b>	<b>6 938</b>		<b>(20 236)</b>	
Cash/cash equivalents at beginning:			40 402	–	–	83 739	40 402			83 739	
Cash/cash equivalents at month/year end:			22 192	–	–	111 462	47 339			63 503	

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>										
		-	41 362	-	10 752	28 649	33 224	(4 575)	-13,8%	36 007
Local Government Equitable Share			29 908		9 969	22 431	27 789	(5 358)	-19,3%	29 908
Energy Efficiency and Demand-side [Schedule 5B]			6 000		-	5 000	5 000	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]			1 740		783	1 218	435	783	180,0%	1 740
Municipal Infrastructure Grant [Schedule 5B]			1 914		-	-	-	-		1 914
Municipal Systems Improvement Grant [Schedule 5B]			1 800		-	-	-	-		1 800
Local Government Financial Management Grant [Schedule 5B]					-	-	-	-		645
<b>Provincial Government:</b>										
		-	57 308	-	15 125	47 681	32 556	15 125	46,5%	63 385
Human Settlement Development			50 530		15 125	43 479	28 354	15 125	53,3%	56 114
Library Service Conditional Grant			6 003		-	4 002	4 002	-		6 003
Financial Management Support (WC_FMGSG)			330		-	-	-	-		710
Thusong Centre	4		100		-	-	-	-		-
Regional Social Economic Projects			345		-	200	200	-		345
WC Financial support grant (Internal Audit)							-	-		23
Community Development Workers (CDW)							-	-		112
Provincial Proclaimed Roads							-	-		78
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>-</b>	<b>98 670</b>	<b>-</b>	<b>25 877</b>	<b>76 330</b>	<b>65 780</b>	<b>10 550</b>	<b>16,0%</b>	<b>99 392</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>										
		-	10 641	-	4 515	13 244	9 944	3 300	33,2%	15 996
Municipal Infrastructure Grant [Schedule 5B]			9 091		4 515	8 244	4 944	3 300	66,7%	9 091
Local Government Financial Management Grant [Schedule 5B]			1 550		-	-	-	-		905
Energy Efficiency and Demand-side [Schedule 5B]					-	5 000	5 000	-		6 000
<b>Provincial Government:</b>										
		-	1 800	-	1 345	3 145	1 800	1 345	74,7%	5 016
Regional Social Economic Projects			1 800		1 345	3 145	1 800	1 345	74,7%	1 800
Financial Management Support (WC_FMGSG)			-		-	-	-	-		151
DEAT (DPLG)										1 495
WC Financial support grant (Smart City)										1 070
Department of Water Affairs (Boreholes)							-	-		500
<b>Total Capital Transfers and Grants</b>	<b>5</b>	<b>-</b>	<b>12 441</b>	<b>-</b>	<b>5 860</b>	<b>16 389</b>	<b>11 744</b>	<b>4 645</b>	<b>39,6%</b>	<b>21 012</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>5</b>	<b>-</b>	<b>111 111</b>	<b>-</b>	<b>31 737</b>	<b>92 719</b>	<b>77 524</b>	<b>15 195</b>	<b>19,6%</b>	<b>120 404</b>

## 9. Municipal Quality Certificate

NAVRAE:  
ENQUIRIES: S Stanley

KONTAKNR  
CONTACT NO 028 425 5798

VERW:  
REF: 5/3/2019-20 (S71/72/)

KANTOOR:  
OFFICES: Bredasdorp

DATUM  
DATE 8 January 2020



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASIPALA WASECAPE AGULHAS

### QUALITY CERTIFICATE

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

(mark as appropriate)

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

For the month ending **31 DECEMBER 2019** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name DEAN O'NEILL

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

Signature:

Date: 8 January 2020