

CAPE AGULHAS MUNICIPALITY



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CAPE AGULHAS MUNICIPALITY
U MASIPALA WASECAPE AGULHAS

2020/2021

**SECTION 52 REPORT FOR THE
QUARTER ENDING 30 JUNE 2021**

(Section 71 report incorporated)

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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 June 2021**.

52. The mayor of a municipality—

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

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

Recommendations

- The content of the **monthly report** and supporting documentation for the consolidated period ending **30 June 2021** is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget.
- It be noted that any material variances will receive remedial or corrective steps.

1. INTRODUCTION

2.1 PURPOSE

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

2.2 STRATEGIC OBJECTIVE

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

2.3 BACKGROUND

Section 71 of the MFMA and Section 28 of Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations” necessitate that specific financial 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.

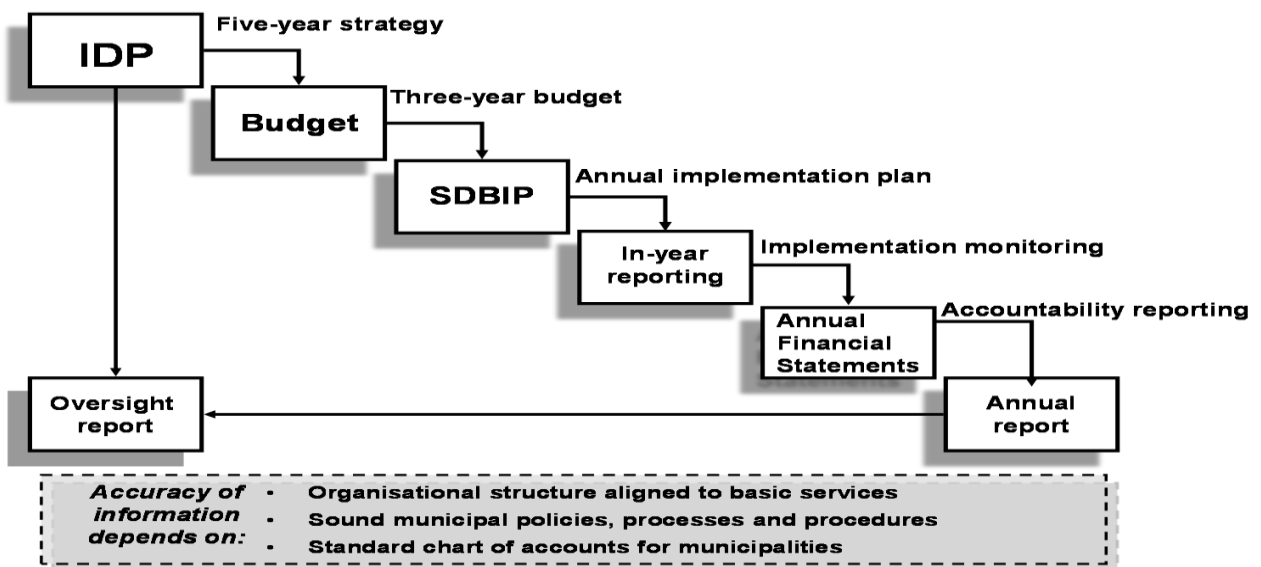
3.1 Budget Process:

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:

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

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



The municipality received a "Clean Audit" for the 2019/20 financial year. Numerous administrative processes and improvements were identified and this needs to be accounted for to ensure improvement in operations. An Audit action plan will be compiled and implemented to ensure the outcomes and recommendation of the Auditor General is taking into account with the future reporting cycles.

4. SUMMARY FINANCIAL PERFORMANCE

Revenue performance

Total revenue for the period ending 30 June 2021 reports at R349.9m of a revised budget of R383,9m, resulting in a 9% variance. The main revenue sources of property rates and service charges reports fairly on par with projections. All indication is that the municipality will achieve the budgeted amount for service charges as well as property rates.

Expenditure performance

Spending for the month ended 30 June 2021 totals R323.8m or 84% of budgeted amounts.

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

Capital performance

Capital performance for the period ending 30 June 2021 totals 64% of budgeted information of R69.1m. This is still way below the norm and requirement of 95% spending of the financial year. The impact of covid resulted that the biggest municipal project WWTW will needs to be rolled over to the next financial year. This will have a significant impact on the performance of the capital spending for the 2021/22 financial year.

Finance is in process of institution measures in line with a review of projects for the Capital budget to be tabled to council in June 2021.

5. VARIANCE ANALYSIS BASED ON C1 BUDGET SUMMARY

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

Financial performance

Interest earned – external investments (+24%)

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

Interest earned – outstanding debtors (+19%)

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

Fines, penalties and forfeits (-80%)

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

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

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

Licenses and permits (-90%)

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

Transfers and subsidies (-35%)

Various grants were received to date in full, and this is accounted for as part of the liabilities when received. The municipality received its Equitable share in total to date. The poor performance of Transfers and Subsidies is partly due to the poor spending of the related expenditures. The recognition of some of these grant related expenses also happens on 30 June 2021.

The Housing allocation grant of R10m was received and this is only accounted when project is implemented. This is a flagship project running in the western cape. The idea of this project was to enable “Rent to own” accommodation in the municipal area to enable citizenship for members of the community. The project is done in partnership with the financial sector (Banks) as well as Provincial housing department.

Expenditures items

Debt impairment (-100%)

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

Finance charges (-82%)

This mainly relates to the loan repayments (R3.6m) the salary provisions (R5.7m) and the landfill site provision (R4.5m). The only component impacting on cash is the loan repayments. Loan instalments and repayments were processed in December 2020 with the next repayments happened on 30 June 2021.

Provisions are normally as per standard practice only accounted for with year-end transactions on 30 June.

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

Contracted Services (-47%)

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

Some of the transactions is only accounted for at year-end, for example the transfer of fire services SLA agreement with the district of R1.2,m.

Transfers and subsidies (-20%)

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. The recognition of some grant related expenses also needs to happen on 30 June 2021.

Cash flows

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

6. COUNCIL FOCUS AREAS (CASH FLOW / LIQUIDITY)

The financial ratios were completed and reported to Provincial Treasury. This is also a requirement in terms of the Circular 71 communicated by National Treasury.

Budget implementation:

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

7. INVESTMENT PORTFOLIO

| WC033 CAPE AGULHAS MUNICIPALITY | | | | | | | |
|---|----------------------------|-------------------------|------------------|----------------------|----------------------------|-----------------|------------------|
| CASH FLOW INFORMATION IN TERMS OF PROVINCIAL CIRCULAR 10 & 50 | | | | | | | |
| DETAILS | Balance as at 01 June 2021 | Movements for the month | | | Balance as at 30 June 2021 | Interest earned | Interest earned |
| | | Investments matured | Investments made | Interest capitalised | | | |
| | | | | | | Month | Year to date |
| Cape Agulhas Municipality | | | | | | | |
| <i>Interest Received YTD</i> | | | | | - | | |
| <i>Standard Bank</i> | 20,000,000 | - | - | | 20,000,000 | 73,644 | 614,733 |
| <i>FNB</i> | - | - | - | | - | - | - |
| <i>ABSA</i> | - | - | - | | - | - | 780,134 |
| <i>ABSA (ESKOM Deposit)</i> | 1,254,000 | - | - | | 1,254,000 | - | - |
| <i>ABSA (ESKOM Deposit)</i> | 2,535,000 | - | - | | 2,535,000 | - | - |
| <i>Nedbank</i> | - | - | - | | - | | - |
| <i>Nedbank (CRR)</i> | 40,000,000 | 15,000,000 | - | | 25,000,000 | 83,603 | 338,625 |
| <i>Investec</i> | - | | | | - | | - |
| | - | | | | - | | |
| BANK DEPOSITS | 63,789,000 | 15,000,000 | - | - | 48,789,000 | 157,247 | 1,733,492 |

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 Amount | Balance 01 June 21 | New loans raised 30 June 2021 | Interest Capitalised June 21 | Repayments June 21 | Balance 30 June 21 | Percentage | Settlement Date |
| | | | | | | | % | |
| DBSA 1268/B48 | | - | | | - | - | | |
| ABSA - Sewerage Truck | 729,252.74 | 91,070.48 | | | 91,070.48 | - | | 30-06-2021 |
| ABSA - Nissan NP 300 | 180,076.99 | 22,660.71 | | | 22,660.71 | - | | 30-06-2021 |
| ABSA - Roller and Jet Cleaner | 319,060.53 | 39,958.02 | | | 39,958.02 | - | | 30-06-2021 |
| ABSA - Infrastr. (Old Nostra) | 1,200,000.00 | 814,241.63 | | | 109,267.56 | 704,974.07 | | 30-06-2026 |
| ABSA - Rotary Broom | 250,560.19 | 27,030.47 | | | 27,030.47 | - | | 30-06-2021 |
| ABSA - Various | 2,400,000.00 | 1,807,501.95 | | | 92,676.00 | 1,714,825.95 | | 30-06-2027 |
| Nedbank - Asset Finance | 5,000,000.00 | 833,333.34 | | | 833,333.34 | - | | 30-06-2021 |
| Nedbank - Infrastructure Medium Term | 4,120,000.00 | 2,884,000.00 | | | 412,000.00 | 2,472,000.00 | | 30-06-2024 |
| Nedbank - Infrastructure Long Term | 7,000,000.00 | 5,250,000.00 | | | 350,000.00 | 4,900,000.00 | | 30-06-2028 |
| Asset - Finance | 2,880,000.00 | 2,016,000.00 | | | 288,000.00 | 1,728,000.00 | | 30-06-2024 |
| Infrastructure | 3,000,000.00 | 1,500,000.00 | | | 300,000.00 | 1,200,000.00 | | 30-06-2023 |
| Infrastructure | 10,000,000.00 | 8,500,000.00 | | | 500,000.00 | 8,000,000.00 | | 30-06-2029 |
| Std Bank - Motor Vehicle Fleet | | | 4,800,000.00 | - | - | 4,800,000.00 | | 30-06-2024 |
| Std Bank - New and Upgrade Infrastructure | | | 2,318,000.00 | - | - | 2,318,000.00 | | 30-06-2031 |
| Std Bank - New and Upgrade Infrastructure | | | 27,082,000.00 | - | - | 27,082,000.00 | | 30-06-2036 |
| Total | | 23,785,796.60 | 34,200,000.00 | - | 3,065,996.58 | 54,919,800.02 | - | - |

9. mSCOA IMPLEMENTATION

Summarised progress on the implementation of mSCOA and actions required

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

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

10. DEBTORS MANAGEMENT / INTERVENTIONS

The age analysis for debtors reported that a total of **R60m** of debt is outstanding for the reporting period. Although a huge amount of these debt relates to the implementation of the yearly property rates valuation, care should be taken that the **outstanding debt for longer than 90 days** represents **53%** of all outstanding debt.

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

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

The collection for the month of June totals 97.94% that is above the National norm of 95% below the municipal target ratio of 98% that was maintained throughout the last couple of years. The impact of the handing over of outstanding debt to the service provider is visible in the improvement of the debt collection ratio reported.

Analysis of the outstanding debt (TABLE BELOW) reflects that household debt represents the biggest component of municipal debts. Debt older than 1 year accounts for 29.56% of outstanding debts

Debt older than 1-year totals **R17.87m** of the totals outstanding debt

| Detail | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days -1 Year | Over 1 Year | Total |
|---|-------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| Debtors Age Analysis By Customer Group | | | | | | | | | |
| Organs of State | 271 922 | 283 744 | 214 507 | 93 790 | 104 806 | 67 422 | 341 841 | 1 074 755 | 2 452 787 |
| Commercial | 4 113 254 | 752 798 | 361 028 | 301 016 | 268 907 | 213 872 | 1 219 186 | 2 419 192 | 9 649 253 |
| Households | 11 614 047 | 3 848 412 | 2 431 620 | 2 079 396 | 1 758 815 | 1 620 460 | 8 418 012 | 18 052 712 | 49 823 474 |
| Other | - 4 638 | 839 | 415 | 293 | 351 | 283 | 21 041 | 14 842 | 33 426 |
| Total By Customer Group | 15 994 585 | 4 885 793 | 3 007 570 | 2 474 495 | 2 132 879 | 1 902 037 | 10 000 080 | 21 561 501 | 61 958 940 |
| % of Customer group | 25,81% | 7,89% | 4,85% | 3,99% | 3,44% | 3,07% | 16,14% | 34,80% | 100,00% |

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.

| Total cost saving disclosure in the In-year report - 30 June 2021 | | | | | | | | |
|--|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| COST CONTAINMENT IN-YEAR REPORT | | | | | | | | |
| MEASURES | APPROVED BUDGET | Q1 - 30 Sept | Q2 - 31 Dec | Q3 - 31 Mrch | Q4 - June | YTD TOTAL | SAVINGS | % Spent |
| <i>Use of Consultant</i> | 6,230,970.00 | 620,676.69 | 692,847.15 | 413,648.07 | 2,092,640.28 | 3,819,812.19 | 2,411,157.81 | 61.3% |
| <i>Travel and subsistence</i> | 315,270.00 | 88,536.99 | 67,446.58 | 13,100.50 | 51,359.84 | 220,443.91 | 94,826.09 | 69.9% |
| <i>Domestic accomodation</i> | 188,500.00 | 29,487.39 | 36,845.00 | - | 4,575.00 | 70,907.39 | 117,592.61 | 37.6% |
| <i>Sponsorships, events and catering</i> | 206,960.00 | 10,057.60 | 25,942.16 | 8,771.64 | 47,451.00 | 92,222.40 | 114,737.60 | 44.6% |
| <i>Communication</i> | 326,110.00 | 90,656.15 | 32,600.74 | 35,110.83 | 66,938.43 | 225,306.15 | 100,803.85 | 69.1% |
| <i>Other related expenditures</i> | 879,504.00 | 109,274.62 | 209,682.14 | 231,002.89 | 178,580.97 | 728,540.62 | 150,963.38 | 82.8% |
| Total | 8,147,314.00 | 948,689.44 | 1,065,363.77 | 701,633.93 | 2,441,545.52 | 5,157,232.66 | 2,990,081.34 | 63.3% |

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

12. COVID FUNDING DETAILS

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

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

| <i>mSCOA CONFIG</i> | <i>VOTE DESCRIPTION</i> | <i>FULL YEAR TOTAL</i> | <i>YEAR TO DATE</i> | <i>% Spent</i> |
|---------------------|--|------------------------|---------------------|----------------|
| 12010200007 | DISASTER RELIEF GRANT: SOCIAL SUPPORT COVID 1 | 300,000.00 | 300,000.00 | 100.00% |
| 12530203010 | EMPLOYEE WELLNESS - PPE (COVID 19 DISASTER) | 292,740.00 | 162,332.64 | 55.45% |
| 12530203020 | EMPLOYEE WELLNESS - PPE (COVID 19 DISASTER) | 100,000.00 | 701.01 | 0.70% |
| 12530203021 | EMPL. WELLNESS - BUILDING SANITATION (COVID 19 | 50,000.00 | 25,400.23 | 50.80% |
| 12540207001 | COMMUNITY SERVICES - FEEDING SCHEME (COVID 19 | 165,900.00 | 165,900.00 | 100.00% |
| 13020061010 | BAD DEBTS: NON-EXCHANGE TRANS - PROPERTY (INDI | 1,000,000.00 | - | 0.00% |
| 15040060013 | BAD DEBTS: EXCHANGE TRANS - REFUSE (INDIGENTS) | 384,500.00 | - | 0.00% |
| | TOTAL | 2,293,140.00 | 654,333.88 | 28.53% |

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

13. PT – MUNICIPAL GOVERNANCE ASSESSMENT

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

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

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

14. SECTION 11 (4) MFMA WITHDRAWALS

|  PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j)  | | | |
|---|---------------------------|---|--|
| NAME OF MUNICIPALITY: | CAPE AGULHAS MUNICIPALITY | | |
| MUNICIPAL DEMARCATION CODE: | WC033 | | |
| QUARTER ENDED: | 30-Jun-21 | | |
| MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality's</i> bank accounts, and may do so only - (b) to defray expenditure authorised in terms of section 26(4); (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); (d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section; (e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including - (i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state; (f) to refund money incorrectly paid into a bank account; (g) to refund guarantees, sureties and <i>security</i> deposits; (h) for cash management and <i>investment</i> purposes in accordance with section 13; (i) to defray increased expenditure in terms of section 31; or (j) for such other purposes as may be <i>prescribed</i> . | Amount | Reason for withdrawal | |
| | | Not Applicable | Payment of Operational and Capital expenditures. |
| | | None | None |
| | | None | None |
| | | None | None |
| | | None | None |
| | | None | None |
| | | None | None |
| | | None | None |
| | | R60m | Q4 consolidated investments (Roll-over) |
| | | None | None |
| | None | None | |
| (4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> - (a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and (b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> . | Name and Surname: | EO PHILLIPS | |
| | Rank/Position: | Municipal Manager | |
| | Signature: |  | |
| Tel number | Fax number | Email Address | |
| 028 425 5500 | | shauns@capeagulhas.gov.za | |
| The completed form must reach Mr Edwin Nkuna at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: enkuna@pgwc.gov.za on or before the 15th of the month following the end of each quarter. | | | |

PART B

15. LEGISLATED INFORMATION

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

| Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | - | 74,061 | 74,704 | 4,352 | 76,730 | 74,704 | 2,026 | 3% | 74,704 |
| Service charges | - | 198,345 | 197,326 | 16,347 | 194,211 | 197,326 | (3,115) | -2% | 197,326 |
| Investment revenue | - | 3,300 | 2,410 | 117 | 2,980 | 2,410 | 570 | 24% | 2,410 |
| Transfers and subsidies | - | 75,102 | 78,381 | 508 | 51,323 | 78,381 | (27,058) | -35% | 78,381 |
| Other own revenue | - | 29,236 | 31,101 | 1,986 | 24,666 | 31,101 | (6,435) | -21% | 31,101 |
| Total Revenue (excluding capital transfers and contributions) | - | 380,044 | 383,922 | 23,310 | 349,910 | 383,922 | (34,012) | -9% | 383,922 |
| Employee costs | - | 149,348 | 149,641 | 11,190 | 143,321 | 149,641 | (6,320) | -4% | 149,641 |
| Remuneration of Councillors | - | 6,034 | 6,034 | 475 | 5,691 | 6,034 | (344) | -6% | 6,034 |
| Depreciation & asset impairment | - | 11,369 | 11,369 | 931 | 11,369 | 11,369 | - | | 11,369 |
| Finance charges | - | 13,963 | 13,983 | - | 2,498 | 13,983 | (11,485) | -82% | 13,983 |
| Materials and bulk purchases | - | 147,587 | 140,356 | 8,721 | 120,148 | 140,356 | (20,208) | -14% | 140,356 |
| Transfers and subsidies | - | 4,171 | 3,911 | 798 | 3,109 | 3,911 | (802) | -20% | 3,911 |
| Other expenditure | - | 53,251 | 59,041 | 3,230 | 37,623 | 59,041 | (21,418) | -36% | 59,041 |
| Total Expenditure | - | 385,723 | 384,335 | 25,344 | 323,758 | 384,335 | (60,577) | -16% | 384,335 |
| Surplus/(Deficit) | - | (5,679) | (413) | (2,034) | 26,152 | (413) | 26,565 | -6426% | (413) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | - | 14,389 | 18,947 | 1,805 | 12,408 | 18,947 | ### | -35% | 18,947 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and | - | - | - | - | - | - | - | | - |
| Surplus/(Deficit) after capital transfers & contributions | - | 8,710 | 18,534 | (229) | 38,559 | 18,534 | 20,026 | 108% | 18,534 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | | - |
| Surplus/ (Deficit) for the year | - | 8,710 | 18,534 | (229) | 38,559 | 18,534 | 20,026 | 108% | 18,534 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 62,490 | 69,117 | 6,683 | 44,211 | 59,708 | (15,497) | -26% | 69,117 |
| Capital transfers recognised | - | 14,389 | 18,947 | 1,763 | 12,327 | 16,651 | (4,323) | -26% | 18,947 |
| Borrowing | - | 36,183 | 36,478 | 3,750 | 23,610 | 31,369 | (7,759) | -25% | 36,478 |
| Internally generated funds | - | 11,917 | 13,691 | 1,171 | 8,273 | 11,688 | (3,415) | -29% | 13,691 |
| Total sources of capital funds | - | 62,490 | 69,117 | 6,683 | 44,211 | 59,708 | (15,497) | -26% | 69,117 |
| Financial position | | | | | | | | | |
| Total current assets | 118,347 | 99,218 | 103,136 | | 140,080 | | | | 103,136 |
| Total non current assets | 475,169 | 503,116 | 532,914 | | 508,837 | | | | 532,914 |
| Total current liabilities | 58,627 | 66,108 | 65,404 | | 65,114 | | | | 65,404 |
| Total non current liabilities | 113,007 | 125,295 | 130,229 | | 111,833 | | | | 130,229 |
| Community wealth/Equity | 421,883 | 410,931 | 440,417 | | 460,443 | | | | 440,417 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 2,579 | 27,348 | (1,238) | 59,739 | 36,705 | (23,034) | -63% | 27,348 |
| Net cash from (used) investing | - | (62,482) | (66,914) | (6,684) | (37,532) | (60,563) | (23,030) | 38% | (66,914) |
| Net cash from (used) financing | - | 22,239 | 15,240 | 42 | (2,529) | (2,532) | (4) | 0% | 15,240 |
| Cash/cash equivalents at the month/year end | - | 26,332 | 48,715 | - | 92,720 | 46,651 | (46,068) | -99% | 48,715 |
| 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 | - | - | - | - | - | - | - | - | - |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | - | - | - | - | - | - | - | - | - |

WC033 Cape Agulhas - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 127,465 | 141,388 | 7,602 | 141,246 | 141,388 | (143) | 0% | 141,388 |
| Executive and council | | - | 32,185 | 36,490 | - | 36,460 | 36,490 | (30) | 0% | 36,490 |
| Finance and administration | | - | 95,280 | 104,898 | 7,602 | 104,786 | 104,898 | (113) | 0% | 104,898 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | - | 58,298 | 54,124 | 476 | 19,353 | 54,124 | (34,772) | -64% | 54,124 |
| Community and social services | | - | 6,734 | 6,860 | 22 | 410 | 6,860 | (6,449) | -94% | 6,860 |
| Sport and recreation | | - | 8,040 | 8,740 | 215 | 5,143 | 8,740 | (3,598) | -41% | 8,740 |
| Public safety | | - | 12,460 | 7,460 | 239 | 1,507 | 7,460 | (5,954) | -80% | 7,460 |
| Housing | | - | 31,064 | 31,064 | - | 12,293 | 31,064 | (18,771) | -60% | 31,064 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | - | 7,231 | 7,402 | 459 | 6,330 | 7,402 | (1,072) | -14% | 7,402 |
| Planning and development | | - | 4,110 | 4,281 | 385 | 2,978 | 4,281 | (1,303) | -30% | 4,281 |
| Road transport | | - | 3,121 | 3,121 | 74 | 3,352 | 3,121 | 231 | 7% | 3,121 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | 201,439 | 199,955 | 16,578 | 195,389 | 199,955 | (4,565) | -2% | 199,955 |
| Energy sources | | - | 139,038 | 137,924 | 11,239 | 130,286 | 137,924 | (7,638) | -6% | 137,924 |
| Water management | | - | 30,682 | 30,182 | 2,464 | 30,003 | 30,182 | (179) | -1% | 30,182 |
| Waste water management | | - | 12,679 | 12,679 | 1,143 | 14,129 | 12,679 | 1,450 | 11% | 12,679 |
| Waste management | | - | 19,041 | 19,169 | 1,731 | 20,971 | 19,169 | 1,802 | 9% | 19,169 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | - | 394,433 | 402,869 | 25,115 | 362,318 | 402,869 | (40,551) | -10% | 402,869 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 107,560 | 108,790 | 7,951 | 95,888 | 108,790 | (12,902) | -12% | 108,790 |
| Executive and council | | - | 17,055 | 16,865 | 1,615 | 15,760 | 16,865 | (1,105) | -7% | 16,865 |
| Finance and administration | | - | 88,977 | 90,430 | 6,209 | 78,642 | 90,430 | (11,788) | -13% | 90,430 |
| Internal audit | | - | 1,528 | 1,495 | 128 | 1,486 | 1,495 | (9) | -1% | 1,495 |
| <i>Community and public safety</i> | | - | 77,983 | 75,966 | 2,541 | 48,535 | 75,966 | (27,431) | -36% | 75,966 |
| Community and social services | | - | 11,385 | 10,929 | 960 | 11,983 | 10,929 | 1,054 | 10% | 10,929 |
| Sport and recreation | | - | 13,496 | 13,396 | 799 | 11,803 | 13,396 | (1,592) | -12% | 13,396 |
| Public safety | | - | 19,089 | 17,692 | 553 | 9,835 | 17,692 | (7,858) | -44% | 17,692 |
| Housing | | - | 34,014 | 33,949 | 230 | 14,914 | 33,949 | (19,035) | -56% | 33,949 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | - | 32,395 | 32,050 | 2,101 | 26,856 | 32,050 | (5,195) | -16% | 32,050 |
| Planning and development | | - | 11,342 | 11,050 | 682 | 8,679 | 11,050 | (2,370) | -21% | 11,050 |
| Road transport | | - | 20,976 | 20,954 | 1,414 | 18,171 | 20,954 | (2,783) | -13% | 20,954 |
| Environmental protection | | - | 77 | 46 | 5 | 5 | 46 | (41) | -89% | 46 |
| <i>Trading services</i> | | - | 164,610 | 164,536 | 12,510 | 149,641 | 164,536 | (14,895) | -9% | 164,536 |
| Energy sources | | - | 106,613 | 107,040 | 8,728 | 100,980 | 107,040 | (6,059) | -6% | 107,040 |
| Water management | | - | 22,604 | 22,233 | 1,667 | 20,987 | 22,233 | (1,246) | -6% | 22,233 |
| Waste water management | | - | 11,960 | 11,836 | 956 | 11,616 | 11,836 | (221) | -2% | 11,836 |
| Waste management | | - | 23,433 | 23,427 | 1,159 | 16,058 | 23,427 | (7,369) | -31% | 23,427 |
| <i>Other</i> | | - | 3,176 | 2,993 | 241 | 2,839 | 2,993 | (155) | -5% | 2,993 |
| Total Expenditure - Functional | 3 | - | 385,723 | 384,335 | 25,344 | 323,758 | 384,335 | (60,577) | -16% | 384,335 |
| Surplus/ (Deficit) for the year | | - | 8,710 | 18,534 | (229) | 38,559 | 18,534 | 20,026 | 108% | 18,534 |

WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth

| Vote Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | - | 36,384 | 40,971 | 878 | 39,098 | 40,971 | (1,873) | -4.6% | 40,971 |
| Vote 2 - Financial Services & ICT | | - | 81,968 | 88,356 | 5,480 | 92,264 | 88,356 | 3,908 | 4.4% | 88,356 |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | | - |
| Vote 4 - Management Services | | - | 61,415 | 57,310 | 569 | 22,685 | 57,310 | (34,625) | -60.4% | 57,310 |
| Vote 5 - Engineering Services | | - | 214,666 | 216,231 | 18,188 | 208,269 | 216,231 | (7,962) | -3.7% | 216,231 |
| Total Revenue by Vote | 2 | - | 394,433 | 402,869 | 25,115 | 362,318 | 402,869 | (40,551) | -10.1% | 402,869 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | - | 47,991 | 47,253 | 3,841 | 42,654 | 47,253 | (4,599) | -9.7% | 47,253 |
| Vote 2 - Financial Services & ICT | | - | 61,788 | 62,991 | 4,055 | 52,904 | 62,991 | (10,087) | -16.0% | 62,991 |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | | - |
| Vote 4 - Management Services | | - | 87,802 | 86,216 | 3,366 | 57,925 | 86,216 | (28,291) | -32.8% | 86,216 |
| Vote 5 - Engineering Services | | - | 188,143 | 187,876 | 14,084 | 170,275 | 187,876 | (17,601) | -9.4% | 187,876 |
| Total Expenditure by Vote | 2 | - | 385,723 | 384,335 | 25,344 | 323,758 | 384,335 | (60,577) | -15.8% | 384,335 |
| Surplus/ (Deficit) for the year | 2 | - | 8,710 | 18,534 | (229) | 38,559 | 18,534 | 20,026 | 108.1% | 18,534 |

WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|-----------------|--------------------|----------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast | |
| R thousands | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | |
| Property rates | | | 74,061 | 74,704 | 4,352 | 76,730 | 74,704 | 2,026 | 3% | 74,704 | |
| Service charges - electricity revenue | | | 136,457 | 135,310 | 11,008 | 129,117 | 135,310 | (6,193) | -5% | 135,310 | |
| Service charges - water revenue | | | 30,178 | 30,178 | 2,464 | 29,994 | 30,178 | (184) | -1% | 30,178 | |
| Service charges - sanitation revenue | | | 12,669 | 12,669 | 1,143 | 14,129 | 12,669 | 1,460 | 12% | 12,669 | |
| Service charges - refuse revenue | | | 19,041 | 19,169 | 1,731 | 20,971 | 19,169 | 1,802 | 9% | 19,169 | |
| Rental of facilities and equipment | | | 1,200 | 1,305 | 499 | 1,313 | 1,305 | 8 | 1% | 1,305 | |
| Interest earned - external investments | | | 3,300 | 2,410 | 117 | 2,980 | 2,410 | 570 | 24% | 2,410 | |
| Interest earned - outstanding debtors | | | 1,839 | 1,839 | 214 | 2,190 | 1,839 | 351 | 19% | 1,839 | |
| Dividends received | | | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | | | 12,419 | 7,379 | 241 | 1,511 | 7,379 | (5,867) | -80% | 7,379 | |
| Licences and permits | | | 25 | 25 | - | 3 | 25 | (23) | -90% | 25 | |
| Agency services | | | 3,121 | 3,121 | 74 | 3,352 | 3,121 | 231 | 7% | 3,121 | |
| Transfers and subsidies | | | 75,102 | 78,381 | 508 | 51,323 | 78,381 | (27,058) | -35% | 78,381 | |
| Other revenue | | | 10,633 | 15,232 | 958 | 14,138 | 15,232 | (1,094) | -7% | 15,232 | |
| Gains | | | - | 2,200 | - | 2,158 | 2,200 | (42) | -2% | 2,200 | |
| Total Revenue (excluding capital transfers and contributions) | | | - | 380,044 | 383,922 | 23,310 | 349,910 | 383,922 | (34,012) | -9% | 383,922 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | | | 149,348 | 149,641 | 11,190 | 143,321 | 149,641 | (6,320) | -4% | 149,641 | |
| Remuneration of councillors | | | 6,034 | 6,034 | 475 | 5,691 | 6,034 | (344) | -6% | 6,034 | |
| Debt impairment | | | 9,904 | 9,769 | - | 0 | 9,769 | (9,768) | -100% | 9,769 | |
| Depreciation & asset impairment | | | 11,369 | 11,369 | 931 | 11,369 | 11,369 | - | - | 11,369 | |
| Finance charges | | | 13,963 | 13,983 | - | 2,498 | 13,983 | (11,485) | -82% | 13,983 | |
| Bulk purchases | | | 91,250 | 91,230 | 7,078 | 86,398 | 91,230 | (4,833) | -5% | 91,230 | |
| Other materials | | | 56,336 | 49,125 | 1,643 | 33,750 | 49,125 | (15,376) | -31% | 49,125 | |
| Contracted services | | | 14,955 | 23,427 | 1,213 | 12,493 | 23,427 | (10,934) | -47% | 23,427 | |
| Transfers and subsidies | | | 4,171 | 3,911 | 798 | 3,109 | 3,911 | (802) | -20% | 3,911 | |
| Other expenditure | | | 28,392 | 25,845 | 2,017 | 25,130 | 25,845 | (715) | -3% | 25,845 | |
| Losses | | | - | - | - | - | - | - | - | - | |
| Total Expenditure | | | - | 385,723 | 384,335 | 25,344 | 323,758 | 384,335 | (60,577) | -16% | 384,335 |
| Surplus/(Deficit) | | | - | (5,679) | (413) | (2,034) | 26,152 | (413) | 26,565 | (0) | (413) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | | 14,389 | 18,947 | 1,805 | 12,408 | 18,947 | (6,539) | (0) | 18,947 | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all) | | | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers & contributions | | | - | 8,710 | 18,534 | (229) | 38,559 | 18,534 | | | 18,534 |
| Taxation | | | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after taxation | | | - | 8,710 | 18,534 | (229) | 38,559 | 18,534 | | | 18,534 |
| Attributable to minorities | | | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | | | - | 8,710 | 18,534 | (229) | 38,559 | 18,534 | | | 18,534 |
| Share of surplus/ (deficit) of associate | | | - | - | - | - | - | - | - | - | |
| Surplus/ (Deficit) for the year | | | - | 8,710 | 18,534 | (229) | 38,559 | 18,534 | | | 18,534 |

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter

| Vote Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive and Council | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Financial Services & ICT | | - | 2,000 | 2,026 | - | 2,003 | 1,756 | 247 | 14% | 2,026 |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Management Services | | - | 60 | 40 | - | 44 | 40 | 4 | 10% | 40 |
| Vote 5 - Engineering Services | | - | 9,489 | 12,711 | 1,133 | 8,840 | 10,750 | (1,910) | -18% | 12,711 |
| Total Capital Multi-year expenditure | 4,7 | - | 11,549 | 14,777 | 1,133 | 10,887 | 12,546 | (1,659) | -13% | 14,777 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive and Council | | - | 2,035 | 2,400 | 105 | 499 | 2,007 | (1,508) | -75% | 2,400 |
| Vote 2 - Financial Services & ICT | | - | 873 | 1,134 | 42 | 753 | 964 | (211) | -22% | 1,134 |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Management Services | | - | 2,830 | 2,837 | 219 | 1,699 | 2,444 | (744) | -30% | 2,837 |
| Vote 5 - Engineering Services | | - | 45,202 | 47,969 | 5,185 | 30,372 | 41,747 | (11,374) | -27% | 47,969 |
| Total Capital single-year expenditure | 4 | - | 50,941 | 54,340 | 5,551 | 33,324 | 47,162 | (13,838) | -29% | 54,340 |
| Total Capital Expenditure | | - | 62,490 | 69,117 | 6,683 | 44,211 | 59,708 | (15,497) | -26% | 69,117 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | - | 3,302 | 3,613 | 42 | 3,182 | 3,135 | 46 | 1% | 3,613 |
| Executive and council | | - | - | 37 | - | 37 | 31 | 6 | 20% | 37 |
| Finance and administration | | - | 3,302 | 3,577 | 42 | 3,145 | 3,105 | 40 | 1% | 3,577 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | 2,201 | 2,205 | 219 | 1,345 | 1,883 | (538) | -29% | 2,205 |
| Community and social services | | - | 62 | 85 | 9 | 76 | 75 | 1 | 1% | 85 |
| Sport and recreation | | - | 2,105 | 2,087 | 210 | 1,244 | 1,781 | (537) | -30% | 2,087 |
| Public safety | | - | 31 | 31 | - | 23 | 26 | (2) | -9% | 31 |
| Housing | | - | 4 | 3 | - | 2 | 2 | 0 | 4% | 3 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | 11,907 | 13,521 | 672 | 8,898 | 11,572 | (2,674) | -23% | 13,521 |
| Planning and development | | - | 2,006 | 2,188 | 105 | 293 | 1,830 | (1,537) | -84% | 2,188 |
| Road transport | | - | 9,831 | 11,255 | 567 | 8,596 | 9,676 | (1,080) | -11% | 11,255 |
| Environmental protection | | - | 70 | 78 | - | 9 | 67 | (57) | -86% | 78 |
| Trading services | | - | 45,080 | 49,607 | 5,751 | 30,619 | 42,975 | (12,356) | -29% | 49,607 |
| Energy sources | | - | 6,329 | 6,126 | 446 | 4,444 | 5,498 | (1,054) | -19% | 6,126 |
| Water management | | - | 3,660 | 5,260 | 702 | 1,404 | 4,383 | (2,980) | -68% | 5,260 |
| Waste water management | | - | 32,911 | 36,111 | 2,940 | 22,778 | 31,301 | (8,523) | -27% | 36,111 |
| Waste management | | - | 2,180 | 2,110 | 1,664 | 1,993 | 1,792 | 201 | 11% | 2,110 |
| Other | | - | - | 171 | - | 167 | 142 | 25 | 17% | 171 |
| Total Capital Expenditure - Functional Classification | 3 | - | 62,490 | 69,117 | 6,683 | 44,211 | 59,708 | (15,497) | -26% | 69,117 |
| Funded by: | | | | | | | | | | |
| National Government | | - | 11,833 | 12,847 | 1,440 | 11,752 | 11,557 | 195 | 2% | 12,847 |
| Provincial Government | | - | 2,556 | 6,100 | 323 | 575 | 5,094 | (4,518) | -89% | 6,100 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | - | 14,389 | 18,947 | 1,763 | 12,327 | 16,651 | (4,323) | -26% | 18,947 |
| Borrowing | 6 | - | 36,183 | 36,478 | 3,750 | 23,610 | 31,369 | (7,759) | -25% | 36,478 |
| Internally generated funds | | - | 11,917 | 13,691 | 1,171 | 8,273 | 11,688 | (3,415) | -29% | 13,691 |
| Total Capital Funding | | - | 62,490 | 69,117 | 6,683 | 44,211 | 59,708 | (15,497) | -26% | 69,117 |

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 49,252 | 16,332 | 38,715 | 28,931 | 38,715 |
| Call investment deposits | | 23,789 | 10,000 | 10,000 | 63,789 | 10,000 |
| Consumer debtors | | 33,550 | 61,735 | 48,631 | 40,792 | 48,631 |
| Other debtors | | 9,817 | 9,481 | 3,852 | 5,178 | 3,852 |
| Current portion of long-term receivables | | 3 | 8 | 3 | 3 | 3 |
| Inventory | | 1,936 | 1,662 | 1,936 | 1,388 | 1,936 |
| Total current assets | | 118,347 | 99,218 | 103,136 | 140,080 | 103,136 |
| Non current assets | | | | | | |
| Long-term receivables | | 161 | 169 | 158 | 162 | 158 |
| Investments | | - | - | - | - | - |
| Investment property | | 40,329 | 40,182 | 40,320 | 40,321 | 40,320 |
| Investments in Associate | | - | - | - | - | - |
| Property, plant and equipment | | 429,818 | 458,559 | 487,675 | 463,493 | 487,675 |
| Biological | | - | - | - | - | - |
| Intangible | | 4,861 | 4,206 | 4,761 | 4,861 | 4,761 |
| Other non-current assets | | - | - | - | - | - |
| Total non current assets | | 475,169 | 503,116 | 532,914 | 508,837 | 532,914 |
| TOTAL ASSETS | | 593,516 | 602,334 | 636,050 | 648,917 | 636,050 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Borrowing | | 6,027 | 6,750 | 6,137 | 3,023 | 6,137 |
| Consumer deposits | | 5,028 | 5,277 | 5,329 | 5,503 | 5,329 |
| Trade and other payables | | 34,824 | 39,989 | 37,773 | 45,155 | 37,773 |
| Provisions | | 12,748 | 14,093 | 16,165 | 11,432 | 16,165 |
| Total current liabilities | | 58,627 | 66,108 | 65,404 | 65,114 | 65,404 |
| Non current liabilities | | | | | | |
| Borrowing | | 20,763 | 42,539 | 35,591 | 20,763 | 35,591 |
| Provisions | | 92,244 | 82,755 | 94,639 | 91,070 | 94,639 |
| Total non current liabilities | | 113,007 | 125,295 | 130,229 | 111,833 | 130,229 |
| TOTAL LIABILITIES | | 171,633 | 191,403 | 195,634 | 176,947 | 195,634 |
| NET ASSETS | 2 | 421,883 | 410,931 | 440,417 | 471,971 | 440,417 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 386,883 | 390,931 | 405,417 | 425,443 | 405,417 |
| Reserves | | 35,000 | 20,000 | 35,000 | 35,000 | 35,000 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 421,883 | 410,931 | 440,417 | 460,443 | 440,417 |

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast | |
| R thousands | 1 | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates | | | 66,655 | 69,810 | 5,029 | 71,288 | 66,119 | 5,170 | 8% | 69,810 | |
| Service charges | | | 178,510 | 184,399 | 16,657 | 174,866 | 169,330 | 5,536 | 3% | 184,399 | |
| Other revenue | | | 18,213 | 27,434 | 1,277 | 17,349 | 24,422 | (7,073) | -29% | 27,434 | |
| Transfers and Subsidies - Operational | | | 75,102 | 78,269 | 424 | 70,437 | 78,269 | (7,832) | -10% | 78,269 | |
| Transfers and Subsidies - Capital | | | 13,889 | 18,926 | - | 30,171 | 18,926 | 11,245 | 59% | 18,926 | |
| Interest | | | 4,955 | 4,128 | 226 | 3,604 | 3,699 | (95) | -3% | 4,128 | |
| Dividends | | | - | - | - | - | - | - | | - | |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | | (347,027) | (348,041) | (24,052) | (303,930) | (319,363) | (15,432) | 5% | (348,041) | |
| Finance charges | | | (3,648) | (3,668) | - | (1,332) | (1,313) | 18 | -1% | (3,668) | |
| Transfers and Grants | | | (4,071) | (3,911) | (798) | (2,714) | (3,383) | (669) | 20% | (3,911) | |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | | - | 2,579 | 27,348 | (1,238) | 59,739 | 36,705 | (23,034) | -63% | 27,348 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | - | 2,200 | - | - | - | - | | 2,200 | |
| Decrease (increase) in non-current receivables | | | 8 | 3 | (0) | (2) | 2 | (4) | -199% | 3 | |
| Decrease (increase) in non-current investments | | | - | - | - | - | - | - | | - | |
| Payments | | | | | | | | | | | |
| Capital assets | | | (62,490) | (69,117) | (6,683) | (37,531) | (60,565) | (23,034) | 38% | (69,117) | |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | | - | (62,482) | (66,914) | (6,684) | (37,532) | (60,563) | (23,030) | 38% | (66,914) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | | - | - | - | - | - | - | | - | |
| Borrowing long term/refinancing | | | 28,440 | 23,295 | - | - | - | - | | 23,295 | |
| Increase (decrease) in consumer deposits | | | 299 | 302 | 42 | 476 | 300 | 175 | 58% | 302 | |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | | (6,500) | (8,357) | - | (3,004) | (2,833) | 172 | -6% | (8,357) | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | | - | 22,239 | 15,240 | 42 | (2,529) | (2,532) | (4) | 0% | 15,240 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | - | (37,664) | (24,327) | (7,880) | 19,678 | (26,390) | | (24,327) | |
| Cash/cash equivalents at beginning: | | | 63,996 | 73,041 | | 73,041 | 73,041 | | | 73,041 | |
| Cash/cash equivalents at month/year end: | | | 26,332 | 48,715 | | 92,720 | 46,651 | | | 48,715 | |

16. QUALITY CERTIFICATE

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR
CONTACT NO 028 425 5798

VERW:
REF: 5/3/2020-21 (M012_S71)

KANTOOR:
OFFICES: Bredasdorp

DATUM
DATE 13 July 2021



KAAP AGULHAS MUNISIPALITEIT
CAPE AGULHAS MUNICIPALITY
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QUALITY CERTIFICATE

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

(mark as appropriate)

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

For the month ended **30 June 2021** (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: 13 July 2021