

# **CEDERBERG MUNICIPALITY**

## **Monthly Budget Statement**

**JULY 2022**



In-Year Report of the Municipality

Prepared in terms of the Local Government Municipal Finance Management Act (No 56 of 2003), Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

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## Glossary

|                                    |   |
|------------------------------------|---|
| Adjustments budget                 | Prescribed in section 28 of the MFMA. The formal means by which a municipality revises its annual budget during the year.   |
| Allocations                        | Money received from Provincial or National Government or other municipalities.  |
| Equitable share                    | The equitable share is an unconditional allocation from National Treasury. Its purpose is to provide basic services and perform the functions allocated to it   |
| Budget                             | The financial plan of the Municipality.   |
| Budget related policy              | Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.  |
| Capital expenditure                | Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.  |
| Cash flow statement                | A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it will not be paid in the same period. |
| DORA                               | Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.   |
| Equitable share                    | A grant paid to municipalities to subsidise free basic services.  |
| Fruitless and wasteful expenditure | Expenditure that was made in vain and would have been avoided had reasonable care been exercised.   |
| GFS                                | Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.  |
| GRAP                               | Generally Recognised Accounting Practice. The new standard for municipal accounting.  |
| IDP                                | Integrated Development Plan. The main strategic planning document of the Municipality   |
| MBRR                               | Local Government: Municipal Finance Management Act (56/2003):<br>Municipal budget and reporting regulations.  |
| MFMA                               | Local Government: Municipal Finance Management Act (56/2003).<br>The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.   |
| MTREF                              | Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.   |

|                          |   |
|--------------------------|---|
| mSCOA                    | Means a multi-dimensional classification framework providing the method and format for recording and classifying financial transaction information in the general ledger forming part of the books of account containing a standard list of all available accounts.                                       |
| Operating expenditure    | Spending on the day to day expenses of the Municipality such as salaries and wages.   |
| Rates                    | Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.  |
| SDBIP                    | Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.   |
| Strategic objectives     | The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives  |
| Unauthorised expenditure | Generally, is spending without, or in excess of, an approved budget.  |
| Virement                 | A transfer of budget.   |
| Virement policy          | The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.   |
| Vote                     | One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned. |

## **Legislative Framework:**

This report has been prepared in terms of the following enabling legislation.

### **The Municipal Finance Management Act No. 56 of 2003 - Section 71: Monthly Budget Statements**

- (1) 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 provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:
  - (a) Actual revenue, per revenue source;
  - (b) Actual borrowings;
  - (c) Actual expenditure, per vote;
  - (d) Actual capital expenditure, per vote;
  - (e) The amount of any allocations received;
  - (f) Actual expenditure on those allocations, excluding expenditure on—
    - (i) its share of the local government equitable share; and
    - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
  - (g) when necessary, an explanation of—
    - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
    - (ii) any material variances from the service delivery and budget implementation plan; and
    - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.
- (2) The statement must include—
  - (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
  - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87 (10).
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.
- (5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1) (e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.
- (6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.
- (7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

#### **Municipal budget and reporting regulations (MBRR) – Section 28 to 30**

##### Format of monthly budget statements

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

##### Tabling of monthly budget statements

- (29) The Mayor must table in the municipal council a monthly budget statement submitted to the mayor in terms of section 71 (1) of the Act. If the Mayor does so, the monthly budget statement must be accompanied by a mayor's report in a format set out in Schedule C.

##### Publication of monthly budget statements

- (30) (1) The monthly budget statement of a municipality must be placed on the municipality's website.

(2) The municipal manager must publish on the municipality's website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including -

(a) summaries of monthly budget statements in alternate languages predominant in the community; and

(b) information relevant to each ward in the municipality.



# **1 Part 1: In-Year Report**

## **1.1 Mayor's Report**

In terms of the MBRR section 3:

3. The Mayor's report accompanying an in-year monthly budget statement must provide-
  - (a) a summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;
  - (b) a summary of any financial problems or risks facing the municipality or any such entity; and
  - (c) any other information considered relevant by the Mayor.

### **1.1.1 Implementation of budget in terms of SDBIP**

The Municipal Manager should ensure that the budget is implemented in terms of the SDBIP.

### **1.1.2 Financial problems or risks facing the Municipality**

The Cederberg Municipality is currently facing severe financial difficulties. It has an unfunded budget of R62 million and it is in the process of compiling revised budget funding plan.

Expenditure is being monitored closely whilst Revenue is being maximized as far as possible. Cost containment measures has been implemented and credit control operating procedures are implemented and being enforced.

### **1.1.3 Other information**

None

## 1.2 Council Resolutions

In terms of the MBRR section 5:

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant -
  - (a) noting the monthly budget statement and any supporting documents;
  - (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
  - (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;
  - (d) noting the in-year reports of any municipal entities; and
  - (e) any other resolutions that may be required.

It is recommended that:

1. The Council takes note of the Monthly Budget Statement and supporting documentation for the month July 2022.

## 1.3 Executive Summary

### 1.3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the mayor within 10 working days after the end of each month on the state of the Municipality's budget.

### 1.3.2 Consolidated Performance

**Table 1: Consolidated Overview of the 2022/2023 MTREF**

| Description  | 2021/22              | Budget Year 2022/23    |                        |                      |                      |                      |                     |               |
|--|----------------------|------------------------|------------------------|----------------------|----------------------|----------------------|---------------------|---------------|
|  | Audited Outcome      | Original Budget        | Adjusted Budget        | Monthly actual       | YearTD actual        | YearTD budget        | YTD variance        | YTD variance  |
| Total Operating Revenue                                | 338 695 855.30       | 384 996 568.00         | 384 996 568.00         | 56 624 303.90        | 56 624 303.90        | 63 330 558.00        | - 6 706 254.10      | -10.59%       |
| Total Operating Expenditure                            | 337 589 829.11       | 395 427 849.00         | 395 427 849.00         | 22 876 533.07        | 22 876 533.07        | 28 834 445.00        | - 5 957 911.93      | -20.66%       |
| <i>Surplus/(Deficit)</i>                               | <b>1 106 026.19</b>  | <b>- 10 431 281.00</b> | <b>- 10 431 281.00</b> | <b>33 747 770.83</b> | <b>33 747 770.83</b> | <b>34 496 113.00</b> | <b>- 748 342.17</b> | <b>-2.17%</b> |
| Capital Transfers and Subsidies (Monetary allocations) | 44 973 908.45        | 58 400 477.00          | 58 400 477.00          | -                    | -                    | 95 664.00            | - 95 664.00         | -100.00%      |
| Capital Transfers and Subsidies (Allocations in-kind)  | 2 849 049.05         | -                      | -                      | -                    | -                    | -                    | -                   | -             |
| <i>Surplus/(Deficit) for the year</i>                  | <b>48 928 983.69</b> | <b>47 969 196.00</b>   | <b>47 969 196.00</b>   | <b>33 747 770.83</b> | <b>33 747 770.83</b> | <b>34 591 777.00</b> |                     |               |
| Total Capital Expenditure                              | 50 993 025.41        | 70 530 477.00          | 70 530 477.00          | -                    | -                    | 2 739 130.00         | - 2 739 130.00      | -100.00%      |

The Municipality was in its first month of transacting. Monthly actuals for operating revenue and expenditure were below YTD budget.

The operating revenue realised is R 6 706 254.10 under budget while operating expenditure was underspent by R 5 957 911.93.

The capital budget was underspent by R 2 739 130 in relation to YTD budget. The total budget is R 70 530 477 and zero expenditure was incurred.

#### 1.3.2.1 Revenue by Source against Annual Budget

The statement of financial performance compares the revenue and expenditure against budget for the period ended 31 July 2022.

**Table 2: Revenue by Source**

| WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July |                 |                     |                 |                |               |               |                |                |                    |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Description  | 2021/22         | Budget Year 2022/23 |                 |                |               |               |                |                |                    |
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| R thousands  |                 |                     |                 |                |               |               |                |                |                    |
| <b>Revenue By Source</b>   |                 |                     |                 |                |               |               |                |                |                    |
| Property rates   | 49 281          | 67 173              | 67 173          | 14 395         | 14 395        | 13 202        | 1 192          | 9%             | 67 173             |
| Service charges - electricity revenue  | 116 499         | 126 308             | 126 308         | 11 213         | 11 213        | 12 596        | (1 383)        | -11%           | 126 308            |
| Service charges - water revenue  | 31 135          | 29 456              | 29 456          | 2 853          | 2 853         | 2 267         | 587            | 26%            | 29 456             |
| Service charges - sanitation revenue   | 12 004          | 14 316              | 14 316          | 1 147          | 1 147         | 1 249         | (102)          | -8%            | 14 316             |
| Service charges - refuse revenue   | 12 779          | 13 818              | 13 818          | 1 200          | 1 200         | 1 144         | 56             | 5%             | 13 818             |
| Rental of facilities and equipment   | 834             | 437                 | 437             | 51             | 51            | 36            | 14             | 40%            | 437                |
| Interest earned - external investments   | 710             | 634                 | 634             | 86             | 86            | 53            | 33             | 63%            | 634                |
| Interest earned - outstanding debtors  | 4 733           | 4 006               | 4 006           | 421            | 421           | 334           | 87             | 26%            | 4 006              |
| Dividends received   | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Fines, penalties and forfeits  | 1 737           | 20 800              | 20 800          | 75             | 75            | 1 881         | (1 805)        | -96%           | 20 800             |
| Licences and permits   | 3               | 3                   | 3               | -              | -             | -             | -              | -              | 3                  |
| Agency services  | 3 672           | 4 042               | 4 042           | 200            | 200           | 392           | (191)          | -49%           | 4 042              |
| Transfers and subsidies  | 95 398          | 94 193              | 94 193          | 24 593         | 24 593        | 29 907        | (5 313)        | -18%           | 94 193             |
| Other revenue  | 9 912           | 7 812               | 7 812           | 389            | 389           | 270           | 119            | 44%            | 7 812              |
| Gains  | -               | 2 000               | 2 000           | -              | -             | -             | -              | -              | 2 000              |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>338 696</b>  | <b>384 997</b>      | <b>384 997</b>  | <b>56 624</b>  | <b>56 624</b> | <b>63 331</b> | <b>(6 706)</b> | <b>-11%</b>    | <b>384 997</b>     |

The variances were due to the following:

**Service charges - electricity revenue:** Service Charges for electricity is 11% below YTD budget. This is due to June estimates which were reversed in July 2022. The income for electricity has increased in line with the prior year, however year to date budget and year to date actuals to be investigated and reviewed where necessary.

**Fines, penalties and forfeits:** Fines issued is 96% below YTD budget. The Municipality has initiated the procurement process for appointing a service provider in order to issue speed camera fines.

**Agency services:** Revenue from Agency Services is 49% below YTD budget. The agency fees to be accounted for.

**Transfers and subsidies:** Revenue from transfers and subsidies is 18% below YTD budget. The YTD budget should be reviewed.

### 1.3.2.2 Operating Expenditure by Type

**Table 3: Operating Expenditure by Type**

| WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July |                 |                     |                 |                |               |               |                |              |                    |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|--------------|--------------------|
| Description  | 2021/22         | Budget Year 2022/23 |                 |                |               |               |                |              |                    |
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance   | YTD variance | Full Year Forecast |
| <b>Expenditure By Type</b>   |                 |                     |                 |                |               |               |                |              |                    |
| Employee related costs   | 131 386         | 120 562             | 120 562         | 9 589          | 9 589         | 9 269         | 320            | 3%           | 120 562            |
| Remuneration of councillors  | 5 000           | 5 173               | 5 173           | 493            | 493           | 415           | 79             | 19%          | 5 173              |
| Debt impairment  | 18 973          | 38 846              | 38 846          | 3 237          | 3 237         | 3 237         | -              |              | 38 846             |
| Depreciation & asset impairment  | -               | 28 151              | 28 151          | 2 346          | 2 346         | 2 346         | (0)            | 0%           | 28 151             |
| Finance charges  | 7 788           | 11 778              | 11 778          | 895            | 895           | 982           | (86)           | -9%          | 11 778             |
| Bulk purchases - electricity   | 90 220          | 103 638             | 103 638         | 5 184          | 5 184         | 10 335        | (5 151)        | -50%         | 103 638            |
| Inventory consumed   | 8 695           | 8 185               | 8 185           | 209            | 209           | 478           | (270)          | -56%         | 8 185              |
| Contracted services  | 52 556          | 50 254              | 50 012          | 277            | 277           | 1 054         | (777)          | -74%         | 50 012             |
| Transfers and grants   | 244             | 1 030               | 1 030           | -              | -             | 55            | (55)           | -100%        | 1 030              |
| Other expenditure  | 21 896          | 25 811              | 26 053          | 646            | 646           | 663           | (17)           | -3%          | 26 053             |
| Losses   | 832             | 2 000               | 2 000           | -              | -             | -             | -              |              | 2 000              |
| <b>Total Expenditure</b>   | <b>337 590</b>  | <b>395 428</b>      | <b>395 428</b>  | <b>22 877</b>  | <b>22 877</b> | <b>28 834</b> | <b>(5 958)</b> | <b>-21%</b>  | <b>395 428</b>     |

**Remuneration of Councillors:** The YTD variance is 19% above YTD budget. The variance is due to back pay of MAYCO member paid in July 2022.

**Bulk Purchases:** Bulk purchases are 50% below YTD budget due to July invoices received late from ESKOM.

**Inventory consumed:** Expenditure is 55% below YTD budget due to cost containment measures implemented.

**Contracted Services:** More than half of the budget for contracted services is allocated to the Human Settlements Development Grant. The YTD budget variance is currently 74%, this is due to expenditure not yet incurred on such projects in the 2022-23 financial year as well as cost containment measures implemented for other contracted services items.

**Transfers & grants:** Transfers and Grants is 100% below YTD budget. Procurement processes to commence for Tourism budget allocation.

### 1.3.2.3 Capital Expenditure

No capital expenditure has been incurred YTD. For bulk of the projects, procurement has to commence and projects are at planning stage. MIG projects are awaiting appraisal whilst construction for the INEP project was anticipated to start in July 2022.

### 1.3.2.4 Cash Flow

The Municipality is continuously implementing cost containment measures. Strict credit control procedures are implemented. Delegations for approval of requisitions and orders have been reviewed for the new financial year. The Cash Committee has been re-established and meets on a daily basis. The council also approved a Revenue Enhancement Strategy and a service provider has been appointed to assist with the implementation. The service provider is on site and reports to the municipality on a monthly basis.

The remaining challenge is the outstanding Eskom account which has significant effect on the cash flow position and the municipality's ability to meet its commitments. The Municipality has entered into a revised payment arrangement with Eskom to pay the outstanding debt. As stated, the municipality continues to make strides in improving the effectiveness and efficiency in the credit control & debt collection unit. The Municipality is also managing and monitoring expenditure closely.

### 1.3.2.5 Collection Rate



The collection rate has decreased in July due to the annual property rates billing which is payable at the end of September. The collection rate has however shown improvement in comparison with July 2021 due to stricter credit control procedures and implementation thereof.

### 1.3.3 Material variances from SDBIP

None

### 1.3.4 Remedial or Corrective Steps

No steps need to be taken.

## **1.4 In-year Budget Statement Tables**

As per section 9 of the MBRR Schedule C attachment, the in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely -

- (a) Table C1 s71 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement - Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement - Financial Position
- (g) Table C7 Monthly Budget Statement - Cash Flow

Section 11 states that Supporting information, charts and explanations of trends anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

**Table 4: C1 Monthly Budget Statement Summary**

| <b>WC012 Cederberg - Table C1 Monthly Budget Statement Summary - M01 July</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| Description  | 2021/22          | Budget Year 2022/23 |                   |                    |                    |                    |                     |                 |                    |
|  | Audited Outcome  | Original Budget     | Adjusted Budget   | Monthly actual     | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| <b>R thousands</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates   | 49 281           | 67 173              | 67 173            | 14 395             | 14 395             | 13 202             | 1 192               | 9%              | 67 173             |
| Service charges  | 172 417          | 183 898             | 183 898           | 16 414             | 16 414             | 17 256             | (843)               | -5%             | 183 898            |
| Investment revenue   | 710              | 634                 | 634               | 86                 | 86                 | 53                 | 33                  | 63%             | 634                |
| Transfers and subsidies  | 95 398           | 94 193              | 94 193            | 24 593             | 24 593             | 29 907             | (5 313)             | -18%            | 94 193             |
| Other own revenue  | 20 891           | 39 099              | 39 099            | 1 137              | 1 137              | 2 913              | (1 776)             | -61%            | 39 099             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>338 696</b>   | <b>384 997</b>      | <b>384 997</b>    | <b>56 624</b>      | <b>56 624</b>      | <b>63 331</b>      | <b>(6 706)</b>      | <b>-11%</b>     | <b>384 997</b>     |
| Employee costs   | 131 386          | 120 562             | 120 562           | 9 589              | 9 589              | 9 269              | 320                 | 3%              | 120 562            |
| Remuneration of Councillors  | 5 000            | 5 173               | 5 173             | 493                | 493                | 415                | 79                  | 19%             | 5 173              |
| Depreciation & asset impairment  | -                | 28 151              | 28 151            | 2 346              | 2 346              | 2 346              | (0)                 | -0%             | 28 151             |
| Finance charges  | 7 788            | 11 778              | 11 778            | 895                | 895                | 982                | (86)                | -9%             | 11 778             |
| Inventory consumed and bulk purchases  | 98 916           | 111 823             | 111 823           | 5 393              | 5 393              | 10 814             | (5 421)             | -50%            | 111 823            |
| Transfers and subsidies  | 244              | 1 030               | 1 030             | -                  | -                  | 55                 | (55)                | -100%           | 1 030              |
| Other expenditure  | 94 257           | 116 911             | 116 911           | 4 160              | 4 160              | 4 954              | (794)               | -16%            | 116 911            |
| <b>Total Expenditure</b>   | <b>337 590</b>   | <b>395 428</b>      | <b>395 428</b>    | <b>22 877</b>      | <b>22 877</b>      | <b>28 834</b>      | <b>(5 958)</b>      | <b>-21%</b>     | <b>395 428</b>     |
| <b>Surplus/(Deficit)</b>   | <b>1 106</b>     | <b>(10 431)</b>     | <b>(10 431)</b>   | <b>33 748</b>      | <b>33 748</b>      | <b>34 496</b>      | <b>(748)</b>        | <b>-2%</b>      | <b>(10 431)</b>    |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  | 44 974           | 58 400              | 58 400            | -                  | -                  | 96                 | (96)                | -100%           | 58 400             |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | 2 849            | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>   | <b>48 929</b>    | <b>47 969</b>       | <b>47 969</b>     | <b>33 748</b>      | <b>33 748</b>      | <b>34 592</b>      | <b>(844)</b>        | <b>-2%</b>      | <b>47 969</b>      |
| Share of surplus/ (deficit) of associate   | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>   | <b>48 929</b>    | <b>47 969</b>       | <b>47 969</b>     | <b>33 748</b>      | <b>33 748</b>      | <b>34 592</b>      | <b>(844)</b>        | <b>-2%</b>      | <b>47 969</b>      |
| <b>Capital expenditure &amp; funds sources</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>   | <b>50 993</b>    | <b>70 530</b>       | <b>70 530</b>     | <b>-</b>           | <b>-</b>           | <b>2 739</b>       | <b>(2 739)</b>      | <b>-100%</b>    | <b>70 530</b>      |
| Capital transfers recognised   | 44 974           | 58 400              | 58 400            | -                  | -                  | 2 739              | (2 739)             | -100%           | 58 400             |
| Borrowing  | 150              | 8 600               | 8 600             | -                  | -                  | -                  | -                   | -               | 8 600              |
| Internally generated funds   | 5 869            | 3 530               | 3 530             | -                  | -                  | -                  | -                   | -               | 3 530              |
| <b>Total sources of capital funds</b>  | <b>50 993</b>    | <b>70 530</b>       | <b>70 530</b>     | <b>-</b>           | <b>-</b>           | <b>2 739</b>       | <b>(2 739)</b>      | <b>-100%</b>    | <b>70 530</b>      |
| <b>Financial position</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets   | 63 139           | 40 445              | 40 445            | -                  | 95 390             | -                  | -                   | -               | 40 445             |
| Total non current assets   | 776 366          | 818 457             | 818 457           | -                  | 774 020            | -                  | -                   | -               | 818 457            |
| Total current liabilities  | 130 616          | 118 393             | 118 393           | -                  | 126 209            | -                  | -                   | -               | 118 393            |
| Total non current liabilities  | 90 667           | 111 650             | 111 650           | -                  | 91 233             | -                  | -                   | -               | 111 650            |
| Community wealth/Equity  | 618 221          | 628 859             | 628 859           | -                  | 651 968            | -                  | -                   | -               | 628 859            |
| <b>Cash flows</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating   | 57 513           | 69 830              | 69 830            | 22 938             | 22 938             | 35 469             | 12 531              | 35%             | 69 830             |
| Net cash from (used) investing   | (50 490)         | (70 530)            | (70 530)          | -                  | -                  | (2 739)            | (2 739)             | 100%            | (70 530)           |
| Net cash from (used) financing   | (4 958)          | 4 162               | 4 162             | (61)               | (47)               | (2 722)            | (2 675)             | 98%             | 4 162              |
| <b>Cash/cash equivalents at the month/year end</b>   | <b>11 815</b>    | <b>3 746</b>        | <b>3 746</b>      | <b>-</b>           | <b>34 706</b>      | <b>30 294</b>      | <b>(4 413)</b>      | <b>-15%</b>     | <b>15 276</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   | 25 053           | 6 652               | 5 165             | 4 466              | 3 288              | 3 237              | 18 825              | 61 386          | 128 071            |
| <b>Creditors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors  | 426              | 1 548               | 6 985             | 8 383              | 7 072              | 8 362              | 10 198              | 9 588           | 52 562             |



**Table 5: C2 Statement of Financial Performance (Functional Classification)**

| WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July |     |                 |                     |                 |                |               |               |              |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description  | Ref | 2021/22         | Budget Year 2022/23 |                 |                |               |               |              |                |                    |
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Revenue - Functional</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| <i>Governance and administration</i>   |     | 75 750          | 90 518              | 90 518          | 25 263         | 25 263        | 18 076        | 7 187        | 40%            | 90 518             |
| Executive and council  |     | 9 527           | 10 129              | 10 129          | 10 129         | 10 129        | 3 216         | 6 913        | 215%           | 10 129             |
| Finance and administration   |     | 66 222          | 80 389              | 80 389          | 15 134         | 15 134        | 14 860        | 274          | 2%             | 80 389             |
| Internal audit   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <i>Community and public safety</i>   |     | 33 329          | 56 990              | 56 990          | 640            | 640           | 8 740         | (8 100)      | -93%           | 56 990             |
| Community and social services  |     | 5 399           | 7 606               | 7 606           | 435            | 435           | 1 854         | (1 420)      | -77%           | 7 606              |
| Sport and recreation   |     | 3 640           | 3 250               | 3 250           | 133            | 133           | 119           | 14           | 12%            | 3 250              |
| Public safety  |     | 1 091           | 20 793              | 20 793          | 73             | 73            | 1 880         | (1 807)      | -96%           | 20 793             |
| Housing  |     | 23 200          | 25 340              | 25 340          | -              | -             | 4 887         | (4 887)      | -100%          | 25 340             |
| Health   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <i>Economic and environmental services</i>   |     | 9 432           | 9 863               | 9 863           | 469            | 469           | 883           | (414)        | -47%           | 9 863              |
| Planning and development   |     | 2 684           | 2 979               | 2 979           | 269            | 269           | 369           | (101)        | -27%           | 2 979              |
| Road transport   |     | 6 748           | 6 884               | 6 884           | 200            | 200           | 513           | (313)        | -61%           | 6 884              |
| Environmental protection   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <i>Trading services</i>  |     | 268 008         | 286 026             | 286 026         | 30 252         | 30 252        | 35 728        | (5 476)      | -15%           | 286 026            |
| Energy sources   |     | 142 748         | 161 556             | 161 556         | 11 216         | 11 216        | 17 196        | (5 980)      | -35%           | 161 556            |
| Water management   |     | 70 685          | 65 428              | 65 428          | 4 505          | 4 505         | 8 663         | (4 158)      | -48%           | 65 428             |
| Waste water management   |     | 28 708          | 35 009              | 35 009          | 13 332         | 13 332        | 5 482         | 7 849        | 143%           | 35 009             |
| Waste management   |     | 25 867          | 24 033              | 24 033          | 1 200          | 1 200         | 4 387         | (3 187)      | -73%           | 24 033             |
| <i>Other</i>   | 4   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Revenue - Functional</b>  | 2   | 386 519         | 443 397             | 443 397         | 56 624         | 56 624        | 63 426        | (6 802)      | -11%           | 443 397            |
| <b>Expenditure - Functional</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| <i>Governance and administration</i>   |     | 104 128         | 105 888             | 105 888         | 6 536          | 6 536         | 6 481         | 55           | 1%             | 105 888            |
| Executive and council  |     | 12 513          | 11 895              | 11 895          | 890            | 890           | 813           | 77           | 10%            | 11 895             |
| Finance and administration   |     | 90 589          | 92 911              | 92 911          | 5 573          | 5 573         | 5 596         | (23)         | 0%             | 92 911             |
| Internal audit   |     | 1 025           | 1 082               | 1 082           | 73             | 73            | 72            | 1            | 2%             | 1 082              |
| <i>Community and public safety</i>   |     | 55 576          | 76 866              | 76 866          | 3 785          | 3 785         | 4 469         | (684)        | -15%           | 76 866             |
| Community and social services  |     | 7 879           | 9 071               | 9 071           | 548            | 548           | 542           | 6            | 1%             | 9 071              |
| Sport and recreation   |     | 12 491          | 12 497              | 12 497          | 912            | 912           | 916           | (3)          | 0%             | 12 497             |
| Public safety  |     | 10 654          | 28 421              | 28 421          | 2 149          | 2 149         | 2 251         | (102)        | -5%            | 28 421             |
| Housing  |     | 24 552          | 26 877              | 26 877          | 176            | 176           | 760           | (585)        | -77%           | 26 877             |
| Health   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <i>Economic and environmental services</i>   |     | 17 611          | 26 053              | 26 053          | 1 741          | 1 741         | 1 778         | (37)         | -2%            | 26 053             |
| Planning and development   |     | 8 524           | 11 004              | 11 004          | 661            | 661           | 665           | (4)          | -1%            | 11 004             |
| Road transport   |     | 9 087           | 15 049              | 15 049          | 1 080          | 1 080         | 1 113         | (33)         | -3%            | 15 049             |
| Environmental protection   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <i>Trading services</i>  |     | 160 276         | 186 621             | 186 621         | 10 814         | 10 814        | 16 107        | (5 292)      | -33%           | 186 621            |
| Energy sources   |     | 105 426         | 122 670             | 122 670         | 6 509          | 6 509         | 11 683        | (5 175)      | -44%           | 122 670            |
| Water management   |     | 26 040          | 29 886              | 29 886          | 2 024          | 2 024         | 2 081         | (57)         | -3%            | 29 886             |
| Waste water management   |     | 11 525          | 18 651              | 18 651          | 1 218          | 1 218         | 1 216         | 2            | 0%             | 18 651             |
| Waste management   |     | 17 284          | 15 414              | 15 414          | 1 063          | 1 063         | 1 127         | (63)         | -6%            | 15 414             |
| <i>Other</i>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Expenditure - Functional</b>  | 3   | 337 590         | 395 428             | 395 428         | 22 877         | 22 877        | 28 834        | (5 958)      | -21%           | 395 428            |
| <b>Surplus/ (Deficit) for the year</b>   |     | 48 929          | 47 969              | 47 969          | 33 748         | 33 748        | 34 592        | (844)        | -2%            | 47 969             |

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading

services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

**Table 6: C3 Financial Performance (Revenue and Expenditure by Municipal Vote)**

| WC012 Cederberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July |          |                 |                     |                 |                |               |               |                |                |                    |
|--|----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Vote Description   | Ref      | 2021/22         | Budget Year 2022/23 |                 |                |               |               |                |                |                    |
|  |          | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |          |                 |                     |                 |                |               |               |                |                |                    |
| <b>Revenue by Vote</b>   |          |                 |                     |                 |                |               |               |                |                |                    |
| Vote 1 - Executive and Council   | 1        | 9 527           | 10 129              | 10 129          | 10 129         | 10 129        | 3 216         | 6 913          | 215.0%         | 10 129             |
| Vote 2 - Office of Municipal Manager   |          | 39              | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Vote 3 - Financial Administrative Services   |          | 58 736          | 76 256              | 76 256          | 14 974         | 14 974        | 14 277        | 697            | 4.9%           | 76 256             |
| Vote 4 - Community Development Services  |          | 7 849           | 9 301               | 9 301           | 548            | 548           | 2 306         | (1 757)        | -76.2%         | 9 301              |
| Vote 5 - Corporate and Strategic Services  |          | 4 995           | 2 437               | 2 437           | 45             | 45            | 131           | (86)           | -65.6%         | 2 437              |
| Vote 6 - Planning and Development Services   |          | 2 684           | 2 979               | 2 979           | 269            | 269           | 369           | (101)          | -27.3%         | 2 979              |
| Vote 7 - Public Safety   |          | 4 765           | 24 836              | 24 836          | 274            | 274           | 2 271         | (1 997)        | -87.9%         | 24 836             |
| Vote 8 - Electricity   |          | 142 748         | 161 556             | 161 556         | 11 216         | 11 216        | 17 196        | (5 980)        | -34.8%         | 161 556            |
| Vote 9 - Waste Management  |          | 25 867          | 24 033              | 24 033          | 1 200          | 1 200         | 4 387         | (3 187)        | -72.6%         | 24 033             |
| Vote 10 - Waste Water Management   |          | 28 708          | 35 009              | 35 009          | 13 332         | 13 332        | 5 482         | 7 849          | 143.2%         | 35 009             |
| Vote 11 - Water  |          | 70 685          | 65 428              | 65 428          | 4 505          | 4 505         | 8 663         | (4 158)        | -48.0%         | 65 428             |
| Vote 12 - Housing  |          | 23 200          | 25 340              | 25 340          | -              | -             | 4 887         | (4 887)        | -100.0%        | 25 340             |
| Vote 13 - Road Transport   |          | 3 076           | 2 842               | 2 842           | -              | -             | 122           | (122)          | -100.0%        | 2 842              |
| Vote 14 - Sports and Recreation  |          | 3 640           | 3 250               | 3 250           | 133            | 133           | 119           | 14             | 11.9%          | 3 250              |
| <b>Total Revenue by Vote</b>   | <b>2</b> | <b>386 519</b>  | <b>443 397</b>      | <b>443 397</b>  | <b>56 624</b>  | <b>56 624</b> | <b>63 426</b> | <b>(6 802)</b> | <b>-10.7%</b>  | <b>443 397</b>     |
| <b>Expenditure by Vote</b>   |          |                 |                     |                 |                |               |               |                |                |                    |
| Vote 1 - Executive and Council   | 1        | 7 613           | 7 620               | 7 620           | 563            | 563           | 491           | 72             | 14.7%          | 7 620              |
| Vote 2 - Office of Municipal Manager   |          | 13 610          | 15 304              | 15 304          | 1 073          | 1 073         | 881           | 192            | 21.8%          | 15 304             |
| Vote 3 - Financial Administrative Services   |          | 53 749          | 62 492              | 62 492          | 3 617          | 3 617         | 3 860         | (243)          | -6.3%          | 62 492             |
| Vote 4 - Community Development Services  |          | 12 991          | 11 570              | 11 570          | 946            | 946           | 864           | 82             | 9.5%           | 11 570             |
| Vote 5 - Corporate and Strategic Services  |          | 22 171          | 19 073              | 19 073          | 957            | 957           | 1 009         | (52)           | -5.1%          | 19 073             |
| Vote 6 - Planning and Development Services   |          | 8 886           | 6 959               | 6 959           | 512            | 512           | 497           | 15             | 3.0%           | 6 959              |
| Vote 7 - Public Safety   |          | 13 930          | 33 160              | 33 160          | 2 369          | 2 369         | 2 461         | (92)           | -3.7%          | 33 160             |
| Vote 8 - Electricity   |          | 105 426         | 122 670             | 122 670         | 6 509          | 6 509         | 11 683        | (5 175)        | -44.3%         | 122 670            |
| Vote 9 - Waste Management  |          | 17 284          | 15 414              | 15 414          | 1 063          | 1 063         | 1 127         | (63)           | -5.6%          | 15 414             |
| Vote 10 - Waste Water Management   |          | 10 797          | 17 088              | 17 088          | 1 133          | 1 133         | 1 112         | 21             | 1.9%           | 17 088             |
| Vote 11 - Water  |          | 26 040          | 29 886              | 29 886          | 2 024          | 2 024         | 2 081         | (57)           | -2.7%          | 29 886             |
| Vote 12 - Housing  |          | 24 552          | 26 877              | 26 877          | 176            | 176           | 760           | (585)          | -76.9%         | 26 877             |
| Vote 13 - Road Transport   |          | 8 048           | 14 817              | 14 817          | 1 023          | 1 023         | 1 093         | (70)           | -6.4%          | 14 817             |
| Vote 14 - Sports and Recreation  |          | 12 491          | 12 497              | 12 497          | 912            | 912           | 916           | (3)            | -0.4%          | 12 497             |
| <b>Total Expenditure by Vote</b>   | <b>2</b> | <b>337 590</b>  | <b>395 428</b>      | <b>395 428</b>  | <b>22 877</b>  | <b>22 877</b> | <b>28 834</b> | <b>(5 958)</b> | <b>-20.7%</b>  | <b>395 428</b>     |
| <b>Surplus/ (Deficit) for the year</b>   | <b>2</b> | <b>48 929</b>   | <b>47 969</b>       | <b>47 969</b>   | <b>33 748</b>  | <b>33 748</b> | <b>34 592</b> | <b>(844)</b>   | <b>-2.4%</b>   | <b>47 969</b>      |

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Council, Municipal Manager, Corporate Services, Financial Services and Engineering Services. Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent.

**Table 7: C4 Financial Performance (Revenue and Expenditure)**

| WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July   |     |                 |                     |                 |                |               |               |                |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Description  | Ref | 2021/22         | Budget Year 2022/23 |                 |                |               |               |                |                |                    |
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>Revenue By Source</b>   |     |                 |                     |                 |                |               |               |                |                |                    |
| Property rates   |     | 49 281          | 67 173              | 67 173          | 14 395         | 14 395        | 13 202        | 1 192          | 9%             | 67 173             |
| Service charges - electricity revenue  |     | 116 499         | 126 308             | 126 308         | 11 213         | 11 213        | 12 596        | (1 383)        | -11%           | 126 308            |
| Service charges - water revenue  |     | 31 135          | 29 456              | 29 456          | 2 853          | 2 853         | 2 267         | 587            | 26%            | 29 456             |
| Service charges - sanitation revenue   |     | 12 004          | 14 316              | 14 316          | 1 147          | 1 147         | 1 249         | (102)          | -8%            | 14 316             |
| Service charges - refuse revenue   |     | 12 779          | 13 818              | 13 818          | 1 200          | 1 200         | 1 144         | 56             | 5%             | 13 818             |
| Rental of facilities and equipment   |     | 834             | 437                 | 437             | 51             | 51            | 36            | 14             | 40%            | 437                |
| Interest earned - external investments   |     | 710             | 634                 | 634             | 86             | 86            | 53            | 33             | 63%            | 634                |
| Interest earned - outstanding debtors  |     | 4 733           | 4 006               | 4 006           | 421            | 421           | 334           | 87             | 26%            | 4 006              |
| Dividends received   |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Fines, penalties and forfeits  |     | 1 737           | 20 800              | 20 800          | 75             | 75            | 1 881         | (1 805)        | -96%           | 20 800             |
| Licences and permits   |     | 3               | 3                   | 3               | -              | -             | -             | -              | -              | 3                  |
| Agency services  |     | 3 672           | 4 042               | 4 042           | 200            | 200           | 392           | (191)          | -49%           | 4 042              |
| Transfers and subsidies  |     | 95 398          | 94 193              | 94 193          | 24 593         | 24 593        | 29 907        | (5 313)        | -18%           | 94 193             |
| Other revenue  |     | 9 912           | 7 812               | 7 812           | 389            | 389           | 270           | 119            | 44%            | 7 812              |
| Gains  |     | -               | 2 000               | 2 000           | -              | -             | -             | -              | -              | 2 000              |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   |     | <b>338 696</b>  | <b>384 997</b>      | <b>384 997</b>  | <b>56 624</b>  | <b>56 624</b> | <b>63 331</b> | <b>(6 706)</b> | <b>-11%</b>    | <b>384 997</b>     |
| <b>Expenditure By Type</b>   |     |                 |                     |                 |                |               |               |                |                |                    |
| Employee related costs   |     | 131 386         | 120 562             | 120 562         | 9 589          | 9 589         | 9 269         | 320            | 3%             | 120 562            |
| Remuneration of councillors  |     | 5 000           | 5 173               | 5 173           | 493            | 493           | 415           | 79             | 19%            | 5 173              |
| Debt impairment  |     | 18 973          | 38 846              | 38 846          | 3 237          | 3 237         | 3 237         | -              | -              | 38 846             |
| Depreciation & asset impairment  |     | -               | 28 151              | 28 151          | 2 346          | 2 346         | 2 346         | (0)            | 0%             | 28 151             |
| Finance charges  |     | 7 788           | 11 778              | 11 778          | 895            | 895           | 982           | (86)           | -9%            | 11 778             |
| Bulk purchases - electricity   |     | 90 220          | 103 638             | 103 638         | 5 184          | 5 184         | 10 335        | (5 151)        | -50%           | 103 638            |
| Inventory consumed   |     | 8 695           | 8 185               | 8 185           | 209            | 209           | 478           | (270)          | -56%           | 8 185              |
| Contracted services  |     | 52 556          | 50 254              | 50 012          | 277            | 277           | 1 054         | (777)          | -74%           | 50 012             |
| Transfers and grants   |     | 244             | 1 030               | 1 030           | -              | -             | 55            | (55)           | -100%          | 1 030              |
| Other expenditure  |     | 21 896          | 25 811              | 26 053          | 646            | 646           | 663           | (17)           | -3%            | 26 053             |
| Losses   |     | 832             | 2 000               | 2 000           | -              | -             | -             | -              | -              | 2 000              |
| <b>Total Expenditure</b>   |     | <b>337 590</b>  | <b>395 428</b>      | <b>395 428</b>  | <b>22 877</b>  | <b>22 877</b> | <b>28 834</b> | <b>(5 958)</b> | <b>-21%</b>    | <b>395 428</b>     |
| <b>Surplus/(Deficit)</b>   |     |                 |                     |                 |                |               |               |                |                |                    |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  |     | 44 974          | 58 400              | 58 400          | -              | -             | 96            | (96)           | (0)            | 58 400             |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Transfers and subsidies - capital (in-kind - all)  |     | 2 849           | -                   | -               | -              | -             | -             | -              | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>   |     | <b>48 929</b>   | <b>47 969</b>       | <b>47 969</b>   | <b>33 748</b>  | <b>33 748</b> | <b>34 592</b> |                |                | <b>47 969</b>      |
| Taxation   |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| <b>Surplus/(Deficit) after taxation</b>  |     | <b>48 929</b>   | <b>47 969</b>       | <b>47 969</b>   | <b>33 748</b>  | <b>33 748</b> | <b>34 592</b> |                |                | <b>47 969</b>      |
| Attributable to minorities   |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| <b>Surplus/(Deficit) attributable to municipality</b>  |     | <b>48 929</b>   | <b>47 969</b>       | <b>47 969</b>   | <b>33 748</b>  | <b>33 748</b> | <b>34 592</b> |                |                | <b>47 969</b>      |
| Share of surplus/ (deficit) of associate   |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>   |     | <b>48 929</b>   | <b>47 969</b>       | <b>47 969</b>   | <b>33 748</b>  | <b>33 748</b> | <b>34 592</b> |                |                | <b>47 969</b>      |

The income and expenditure categories are classified by source and by type respectively.

**Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding)**

| WC012 Cederberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July   |     |                 |                 |                     |                |               |               |                |                |                    |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Vote Description   | Ref | 2021/22         |                 | Budget Year 2022/23 |                |               |               |                |                |                    |
|  |     | Audited Outcome | Original Budget | Adjusted Budget     | Monthly actual | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   | 1   |                 |                 |                     |                |               |               |                |                |                    |
| <b>Multi-Year expenditure appropriation</b>  | 2   |                 |                 |                     |                |               |               |                |                |                    |
| Vote 1 - Executive and Council   |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 2 - Office of Municipal Manager   |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 3 - Financial Administrative Services   |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 4 - Community Development Services  |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 5 - Corporate and Strategic Services  |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 6 - Planning and Development Services   |     | 2 699           | 2 471           | 2 471               | -              | -             | -             | -              | -              | 2 471              |
| Vote 7 - Public Safety   |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 8 - Electricity   |     | 47              | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 9 - Waste Management  |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 10 - Waste Water Management   |     | 4 795           | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 11 - Water  |     | 17 800          | 13 215          | 13 215              | -              | -             | -             | -              | -              | 13 215             |
| Vote 12 - Housing  |     | -               | 10 000          | 10 000              | -              | -             | -             | -              | -              | 10 000             |
| Vote 13 - Road Transport   |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 14 - Sports and Recreation  |     | 870             | -               | -                   | -              | -             | -             | -              | -              | -                  |
| <b>Total Capital Multi-year expenditure</b>  | 4,7 | <b>26 211</b>   | <b>25 686</b>   | <b>25 686</b>       | -              | -             | -             | -              | -              | <b>25 686</b>      |
| <b>Single Year expenditure appropriation</b>   | 2   |                 |                 |                     |                |               |               |                |                |                    |
| Vote 1 - Executive and Council   |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 2 - Office of Municipal Manager   |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 3 - Financial Administrative Services   |     | 1               | 350             | 350                 | -              | -             | -             | -              | -              | 350                |
| Vote 4 - Community Development Services  |     | 150             | 2 139           | 2 139               | -              | -             | 1 000         | (1 000)        | -100%          | 2 139              |
| Vote 5 - Corporate and Strategic Services  |     | 232             | 480             | 480                 | -              | -             | -             | -              | -              | 480                |
| Vote 6 - Planning and Development Services   |     | -               | 17              | 17                  | -              | -             | -             | -              | -              | 17                 |
| Vote 7 - Public Safety   |     | 1               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 8 - Electricity   |     | 14 518          | 26 880          | 26 880              | -              | -             | 1 739         | (1 739)        | -100%          | 26 880             |
| Vote 9 - Waste Management  |     | 2 849           | 1 105           | 1 105               | -              | -             | -             | -              | -              | 1 105              |
| Vote 10 - Waste Water Management   |     | 177             | 10 225          | 10 225              | -              | -             | -             | -              | -              | 10 225             |
| Vote 11 - Water  |     | 4 439           | 2 689           | 2 689               | -              | -             | -             | -              | -              | 2 689              |
| Vote 12 - Housing  |     | 1 289           | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 13 - Road Transport   |     | -               | 960             | 960                 | -              | -             | -             | -              | -              | 960                |
| Vote 14 - Sports and Recreation  |     | 1 126           | -               | -                   | -              | -             | -             | -              | -              | -                  |
| <b>Total Capital single-year expenditure</b>   | 4   | <b>24 782</b>   | <b>44 844</b>   | <b>44 844</b>       | -              | -             | <b>2 739</b>  | <b>(2 739)</b> | <b>-100%</b>   | <b>44 844</b>      |
| <b>Total Capital Expenditure</b>   |     | <b>50 993</b>   | <b>70 530</b>   | <b>70 530</b>       | -              | -             | <b>2 739</b>  | <b>(2 739)</b> | <b>-100%</b>   | <b>70 530</b>      |
| <b>Capital Expenditure - Functional Classification</b>   |     |                 |                 |                     |                |               |               |                |                |                    |
| <b>Governance and administration</b>   |     | <b>233</b>      | <b>830</b>      | <b>830</b>          | -              | -             | -             | -              | -              | <b>830</b>         |
| Executive and council  |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Finance and administration   |     | 233             | 830             | 830                 | -              | -             | -             | -              | -              | 830                |
| Internal audit   |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| <b>Community and public safety</b>   |     | <b>3 435</b>    | <b>12 139</b>   | <b>12 139</b>       | -              | -             | <b>1 000</b>  | <b>(1 000)</b> | <b>-100%</b>   | <b>12 139</b>      |
| Community and social services  |     | 150             | 2 139           | 2 139               | -              | -             | 1 000         | (1 000)        | -100%          | 2 139              |
| Sport and recreation   |     | 1 995           | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Public safety  |     | 1               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Housing  |     | 1 289           | 10 000          | 10 000              | -              | -             | -             | -              | -              | 10 000             |
| Health   |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| <b>Economic and environmental services</b>   |     | <b>2 699</b>    | <b>3 449</b>    | <b>3 449</b>        | -              | -             | -             | -              | -              | <b>3 449</b>       |
| Planning and development   |     | 2 699           | 2 489           | 2 489               | -              | -             | -             | -              | -              | 2 489              |
| Road transport   |     | -               | 960             | 960                 | -              | -             | -             | -              | -              | 960                |
| Environmental protection   |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| <b>Trading services</b>  |     | <b>44 626</b>   | <b>54 113</b>   | <b>54 113</b>       | -              | -             | <b>1 739</b>  | <b>(1 739)</b> | <b>-100%</b>   | <b>54 113</b>      |
| Energy sources   |     | 14 566          | 26 880          | 26 880              | -              | -             | 1 739         | (1 739)        | -100%          | 26 880             |
| Water management   |     | 22 239          | 15 903          | 15 903              | -              | -             | -             | -              | -              | 15 903             |
| Waste water management   |     | 4 972           | 10 225          | 10 225              | -              | -             | -             | -              | -              | 10 225             |
| Waste management   |     | 2 849           | 1 105           | 1 105               | -              | -             | -             | -              | -              | 1 105              |
| <b>Other</b>   |     | <b>-</b>        | <b>-</b>        | <b>-</b>            | -              | -             | -             | -              | -              | <b>-</b>           |
| <b>Total Capital Expenditure - Functional Classification</b>   | 3   | <b>50 993</b>   | <b>70 530</b>   | <b>70 530</b>       | -              | -             | <b>2 739</b>  | <b>(2 739)</b> | <b>-100%</b>   | <b>70 530</b>      |
| <b>Funded by:</b>  |     |                 |                 |                     |                |               |               |                |                |                    |
| National Government  |     | 44 974          | 48 400          | 48 400              | -              | -             | 2 739         | (2 739)        | -100%          | 48 400             |
| Provincial Government  |     | -               | 10 000          | 10 000              | -              | -             | -             | -              | -              | 10 000             |
| District Municipality  |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| <b>Transfers recognised - capital</b>  |     | <b>44 974</b>   | <b>58 400</b>   | <b>58 400</b>       | -              | -             | <b>2 739</b>  | <b>(2 739)</b> | <b>-100%</b>   | <b>58 400</b>      |
| <b>Borrowing</b>   | 6   | <b>150</b>      | <b>8 600</b>    | <b>8 600</b>        | -              | -             | -             | -              | -              | <b>8 600</b>       |
| <b>Internally generated funds</b>  |     | <b>5 869</b>    | <b>3 530</b>    | <b>3 530</b>        | -              | -             | -             | -              | -              | <b>3 530</b>       |
| <b>Total Capital Funding</b>   |     | <b>50 993</b>   | <b>70 530</b>   | <b>70 530</b>       | -              | -             | <b>2 739</b>  | <b>(2 739)</b> | <b>-100%</b>   | <b>70 530</b>      |

Table C5 consists of three distinct sections:

- Appropriations by vote:
  - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3)
  - If any of these annual budgets (either for Council as a whole or any individual vote) are overspent then unauthorised expenditure will have occurred. There was no unauthorised expenditure on any vote.
- Standard classification:
  - Similar to Table C2 this portion reflects the capital budget in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.
- Funding portion:
  - This section reflects how the capital budget has been funded by the different sources of capital revenue.
  - It is very important that national government grants are fully spent by year end otherwise they will have to be repaid to the national revenue fund.
  - Provincial grants should also be utilised but should any unspent portion remain then the provincial departments do not at this time require repayment.

**Table 9: C6 Financial Position**

| <b>WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M01 July</b> |     |                 |                     |                 |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| Description  | Ref | 2021/22         | Budget Year 2022/23 |                 |                |                    |
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual  | Full Year Forecast |
| <b>R thousands</b>   | 1   |                 |                     |                 |                |                    |
| <b>ASSETS</b>  |     |                 |                     |                 |                |                    |
| <b>Current assets</b>  |     |                 |                     |                 |                |                    |
| Cash   |     | 3 258           | 3 746               | 3 746           | 12 069         | 3 746              |
| Call investment deposits   |     | 8 557           | –                   | –               | 22 637         | –                  |
| Consumer debtors   |     | 31 979          | 27 093              | 27 093          | 41 463         | 27 093             |
| Other debtors  |     | 17 902          | 8 200               | 8 200           | 17 968         | 8 200              |
| Current portion of long-term receivables   |     | –               | –                   | –               | –              | –                  |
| Inventory  |     | 1 443           | 1 406               | 1 406           | 1 253          | 1 406              |
| <b>Total current assets</b>  |     | <b>63 139</b>   | <b>40 445</b>       | <b>40 445</b>   | <b>95 390</b>  | <b>40 445</b>      |
| <b>Non current assets</b>  |     |                 |                     |                 |                |                    |
| Long-term receivables  |     | –               | –                   | –               | –              | –                  |
| Investments  |     | –               | –                   | –               | –              | –                  |
| Investment property  |     | 77 059          | 76 953              | 76 953          | 77 054         | 76 953             |
| Investments in Associate   |     | –               | –                   | –               | –              | –                  |
| Property, plant and equipment  |     | 698 053         | 740 666             | 740 666         | 695 711        | 740 666            |
| Biological   |     | –               | –                   | –               | –              | –                  |
| Intangible   |     | 1 254           | 838                 | 838             | 1 254          | 838                |
| Other non-current assets   |     | –               | –                   | –               | –              | –                  |
| <b>Total non current assets</b>  |     | <b>776 366</b>  | <b>818 457</b>      | <b>818 457</b>  | <b>774 020</b> | <b>818 457</b>     |
| <b>TOTAL ASSETS</b>  |     | <b>839 505</b>  | <b>858 902</b>      | <b>858 902</b>  | <b>869 410</b> | <b>858 902</b>     |
| <b>LIABILITIES</b>   |     |                 |                     |                 |                |                    |
| <b>Current liabilities</b>   |     |                 |                     |                 |                |                    |
| Bank overdraft   |     | –               | –                   | –               | –              | –                  |
| Borrowing  |     | 163             | 4 648               | 4 648           | 163            | 4 648              |
| Consumer deposits  |     | 2 679           | 2 738               | 2 738           | 2 727          | 2 738              |
| Trade and other payables   |     | 117 214         | 96 705              | 96 705          | 112 624        | 96 705             |
| Provisions   |     | 10 560          | 14 303              | 14 303          | 10 695         | 14 303             |
| <b>Total current liabilities</b>   |     | <b>130 616</b>  | <b>118 393</b>      | <b>118 393</b>  | <b>126 209</b> | <b>118 393</b>     |
| <b>Non current liabilities</b>   |     |                 |                     |                 |                |                    |
| Borrowing  |     | 7 139           | 17 407              | 17 407          | 7 044          | 17 407             |
| Provisions   |     | 83 529          | 94 244              | 94 244          | 84 189         | 94 244             |
| <b>Total non current liabilities</b>   |     | <b>90 667</b>   | <b>111 650</b>      | <b>111 650</b>  | <b>91 233</b>  | <b>111 650</b>     |
| <b>TOTAL LIABILITIES</b>   |     | <b>221 284</b>  | <b>230 044</b>      | <b>230 044</b>  | <b>217 442</b> | <b>230 044</b>     |
| <b>NET ASSETS</b>  | 2   | <b>618 221</b>  | <b>628 859</b>      | <b>628 859</b>  | <b>651 968</b> | <b>628 859</b>     |
| <b>COMMUNITY WEALTH/EQUITY</b>   |     |                 |                     |                 |                |                    |
| Accumulated Surplus/(Deficit)  |     | 618 221         | 628 859             | 628 859         | 651 968        | 628 859            |
| Reserves   |     | –               | –                   | –               | –              | –                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>   | 2   | <b>618 221</b>  | <b>628 859</b>      | <b>628 859</b>  | <b>651 968</b> | <b>628 859</b>     |

**Table 10: C7 Cash Flow**

| WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M01 July |     |                 |                     |                 |                |               |                |                |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|----------------|----------------|----------------|--------------------|
| Description  | Ref | 2021/22         | Budget Year 2022/23 |                 |                |               |                |                |                |                    |
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget  | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   | 1   |                 |                     |                 |                |               |                |                |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                                 |     |                 |                     |                 |                |               |                |                |                |                    |
| <b>Receipts</b>  |     |                 |                     |                 |                |               |                |                |                |                    |
| Property rates   |     | 47 818          | 62 135              | 62 135          | 3 823          | 3 823         | 12 212         | (8 389)        | -69%           | 62 135             |
| Service charges  |     | 157 164         | 170 975             | 170 975         | 16 147         | 16 147        | 16 160         | (13)           | 0%             | 170 975            |
| Other revenue  |     | 11 351          | 15 555              | 15 555          | (812)          | (812)         | 993            | (1 805)        | -182%          | 15 555             |
| Transfers and Subsidies - Operational                                      |     | 101 995         | 94 193              | 94 193          | 35 070         | 35 070        | 29 907         | 5 164          | 17%            | 94 193             |
| Transfers and Subsidies - Capital  |     | 44 974          | 58 400              | 58 400          | 8 696          | 8 696         | 96             | 8 600          | 8990%          | 58 400             |
| Interest   |     | 710             | 634                 | 634             | 86             | 86            | 53             | 33             | 63%            | 634                |
| Dividends  |     | -               | -                   | -               | -              | -             | -              | -              |                | -                  |
| <b>Payments</b>  |     |                 |                     |                 |                |               |                |                |                |                    |
| Suppliers and employees  |     | (301 751)       | (327 608)           | (327 608)       | (39 872)       | (39 872)      | (23 610)       | 16 262         | -69%           | (327 608)          |
| Finance charges  |     | (4 505)         | (3 425)             | (3 425)         | (199)          | (199)         | (285)          | (86)           | 30%            | (3 425)            |
| Transfers and Grants   |     | (244)           | (1 030)             | (1 030)         | -              | -             | (55)           | (55)           | 100%           | (1 030)            |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>                           |     | <b>57 513</b>   | <b>69 830</b>       | <b>69 830</b>   | <b>22 938</b>  | <b>22 938</b> | <b>35 469</b>  | <b>12 531</b>  | <b>35%</b>     | <b>69 830</b>      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                |     |                 |                     |                 |                |               |                |                |                |                    |
| <b>Receipts</b>  |     |                 |                     |                 |                |               |                |                |                |                    |
| Proceeds on disposal of PPE  |     | -               | -                   | -               | -              | -             | -              | -              |                | -                  |
| Decrease (increase) in non-current receivables                             |     | 32              | -                   | -               | -              | -             | -              | -              |                | -                  |
| Decrease (increase) in non-current investments                             |     | -               | -                   | -               | -              | -             | -              | -              |                | -                  |
| <b>Payments</b>  |     |                 |                     |                 |                |               |                |                |                |                    |
| Capital assets   |     | (50 522)        | (70 530)            | (70 530)        | -              | -             | (2 739)        | (2 739)        | 100%           | (70 530)           |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>                           |     | <b>(50 490)</b> | <b>(70 530)</b>     | <b>(70 530)</b> | <b>-</b>       | <b>-</b>      | <b>(2 739)</b> | <b>(2 739)</b> | <b>100%</b>    | <b>(70 530)</b>    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                |     |                 |                     |                 |                |               |                |                |                |                    |
| <b>Receipts</b>  |     |                 |                     |                 |                |               |                |                |                |                    |
| Short term loans   |     | -               | -                   | -               | -              | -             | -              | -              |                | -                  |
| Borrowing long term/refinancing  |     | -               | 8 600               | 8 600           | -              | -             | -              | -              |                | 8 600              |
| Increase (decrease) in consumer deposits                                   |     | 221             | 210                 | 210             | (61)           | 48            | 17             | 30             | 173%           | 210                |
| <b>Payments</b>  |     |                 |                     |                 |                |               |                |                |                |                    |
| Repayment of borrowing   |     | (5 179)         | (4 648)             | (4 648)         | -              | (95)          | (2 739)        | (2 644)        | 97%            | (4 648)            |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>                           |     | <b>(4 958)</b>  | <b>4 162</b>        | <b>4 162</b>    | <b>(61)</b>    | <b>(47)</b>   | <b>(2 722)</b> | <b>(2 675)</b> | <b>98%</b>     | <b>4 162</b>       |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>                               |     |                 |                     |                 |                |               |                |                |                |                    |
|  |     | <b>2 065</b>    | <b>3 461</b>        | <b>3 461</b>    | <b>22 878</b>  | <b>22 891</b> | <b>30 009</b>  |                |                | <b>3 461</b>       |
| Cash/cash equivalents at beginning:  |     | 9 750           | 285                 | 285             |                | 11 815        | 285            |                |                | 11 815             |
| Cash/cash equivalents at month/year end:                                   |     | 11 815          | 3 746               | 3 746           |                | 34 706        | 30 294         |                |                | 15 276             |

**Table 11: SC9 Actuals and Revised Targets for Cash Receipts**

| WC012 Cederberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July   |     |                     |                |                |               |                |               |                |                 |               |               |                |               |   |                        |                        |
|--|-----|---------------------|----------------|----------------|---------------|----------------|---------------|----------------|-----------------|---------------|---------------|----------------|---------------|---|------------------------|------------------------|
| Description  | Ref | Budget Year 2022/23 |                |                |               |                |               |                |                 |               |               |                |               | 2022/23 Medium Term Revenue & Expenditure Framework |                        |                        |
|  |     | July                | August         | Sept           | October       | Nov            | Dec           | January        | Feb             | March         | April         | May            | June          | Budget Year 2022/23                                 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousands  | 1   | Outcome             | Budget         | Budget         | Budget        | Budget         | Budget        | Budget         | Budget          | Budget        | Budget        | Budget         | Budget        | Budget  | Budget                 | Budget                 |
| <b>Cash Receipts By Source</b>   |     |                     |                |                |               |                |               |                |                 |               |               |                |               |   |                        |                        |
| Property rates   |     | 3 823               | 4 558          | 4 557          | 4 559         | 4 546          | 4 547         | 4 545          | 4 553           | 4 538         | 4 536         | 4 535          | 12 840        | 62 135  | 64 869                 | 67 788                 |
| Service charges - electricity revenue  |     | 11 689              | 12 592         | 10 720         | 10 302        | 8 014          | 11 142        | 7 966          | 9 955           | 9 050         | 10 013        | 8 634          | 13 185        | 123 262   | 132 470                | 142 366                |
| Service charges - water revenue  |     | 2 640               | 2 104          | 1 858          | 2 052         | 1 923          | 1 881         | 2 117          | 1 990           | 2 034         | 2 210         | 2 020          | 690           | 23 518  | 24 553                 | 25 658                 |
| Service charges - sanitation revenue   |     | 860                 | 1 076          | 1 079          | 1 042         | 1 005          | 1 015         | 908            | 1 030           | 924           | 1 043         | 1 087          | 1 127         | 12 195  | 12 732                 | 13 305                 |
| Service charges - refuse   |     | 933                 | 1 004          | 989            | 1 017         | 992            | 1 003         | 986            | 1 009           | 999           | 1 006         | 1 010          | 1 052         | 11 999  | 12 527                 | 13 091                 |
| Rental of facilities and equipment   |     | 51                  | 36             | 36             | 36            | 36             | 36            | 36             | 36              | 36            | 36            | 36             | 22            | 437   | 456                    | 477                    |
| Interest earned - external investments   |     | 86                  | 53             | 53             | 53            | 53             | 53            | 53             | 53              | 53            | 53            | 53             | 20            | 634   | 662                    | 692                    |
| Interest earned - outstanding debtors  |     | 25                  | -              | -              | -             | -              | -             | -              | -               | -             | -             | -              | (25)          | -   | -                      | -                      |
| Dividends received   |     | -                   | -              | -              | -             | -              | -             | -              | -               | -             | -             | -              | -             | -   | -                      | -                      |
| Fines, penalties and forfeits  |     | 75                  | 261            | 288            | 292           | 292            | 291           | 265            | 265             | 261           | 262           | 257            | 453           | 3 262   | 3 263                  | 3 267                  |
| Licences and permits   |     | -                   | -              | -              | 3             | -              | -             | -              | -               | -             | -             | -              | -             | 3   | 3                      | 3                      |
| Agency services  |     | 200                 | 383            | 383            | 424           | 363            | 283           | 377            | 388             | 323           | 247           | 216            | 453           | 4 042   | 4 219                  | 4 409                  |
| Transfers and Subsidies - Operational  |     | 35 070              | 1 035          | 2 093          | 2 454         | 2 313          | 19 493        | 1 386          | 6 785           | 18 352        | 1 864         | 1 725          | 1 622         | 94 193  | 81 903                 | 93 509                 |
| Other revenue  |     | (1 138)             | 254            | 406            | 1 665         | 1 019          | 801           | 234            | 490             | 855           | 1 463         | 302            | 1 459         | 7 812   | 8 570                  | 9 143                  |
| <b>Cash Receipts by Source</b>   |     | <b>54 314</b>       | <b>23 357</b>  | <b>22 461</b>  | <b>23 899</b> | <b>20 557</b>  | <b>40 546</b> | <b>18 873</b>  | <b>26 555</b>   | <b>37 424</b> | <b>22 734</b> | <b>19 875</b>  | <b>32 898</b> | <b>343 492</b>                                      | <b>346 228</b>         | <b>373 707</b>         |
| <b>Other Cash Flows by Source</b>  |     |                     |                |                |               |                |               |                |                 |               |               |                |               |   |                        |                        |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  |     | 8 696               | 181            | 6 887          | 8 669         | 3 834          | 4 578         | 2 865          | 569             | 9 449         | 8 595         | 6 723          | (2 646)       | 58 400  | 46 223                 | 48 184                 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     | -                   | -              | -              | -             | -              | -             | -              | -               | -             | -             | -              | -             | -   | -                      | -                      |
| Proceeds on Disposal of Fixed and Intangible Assets  |     | -                   | -              | -              | -             | -              | -             | -              | -               | -             | -             | -              | -             | -   | -                      | -                      |
| Short term loans   |     | -                   | -              | -              | -             | -              | -             | -              | -               | -             | -             | -              | -             | -   | -                      | -                      |
| Borrowing long term/refinancing  |     | -                   | -              | -              | -             | -              | -             | -              | -               | -             | -             | -              | 8 600         | 8 600   | 3 400                  | -                      |
| Increase (decrease) in consumer deposits   |     | 48                  | 17             | 17             | 17            | 17             | 17            | 17             | 17              | 17            | 17            | 17             | (13)          | 210   | 210                    | 210                    |
| Decrease (increase) in non-current receivables   |     | -                   | -              | -              | -             | -              | -             | -              | -               | -             | -             | -              | -             | -   | -                      | -                      |
| Decrease (increase) in non-current investments   |     | -                   | -              | -              | -             | -              | -             | -              | -               | -             | -             | -              | -             | -   | -                      | -                      |
| <b>Total Cash Receipts by Source</b>   |     | <b>63 057</b>       | <b>23 555</b>  | <b>29 366</b>  | <b>32 585</b> | <b>24 408</b>  | <b>45 142</b> | <b>21 756</b>  | <b>27 141</b>   | <b>46 891</b> | <b>31 347</b> | <b>26 615</b>  | <b>38 839</b> | <b>410 703</b>                                      | <b>396 060</b>         | <b>422 101</b>         |
| <b>Cash Payments by Type</b>   |     |                     |                |                |               |                |               |                |                 |               |               |                |               |   |                        |                        |
| Employee related costs   |     | 9 490               | 8 954          | 9 474          | 9 586         | 14 355         | 9 968         | 9 785          | 9 785           | 9 785         | 9 364         | 9 558          | 9 443         | 119 547   | 125 999                | 134 519                |
| Remuneration of councillors  |     | 493                 | 415            | 415            | 415           | 415            | 415           | 410            | 438             | 409           | 392           | 388            | 568           | 5 173   | 5 530                  | 5 917                  |
| Interest paid  |     | 199                 | 285            | 285            | 285           | 285            | 285           | 285            | 285             | 285           | 285           | 285            | 372           | 3 425   | 3 491                  | 3 055                  |
| Bulk purchases - Electricity   |     | 28 947              | 12 120         | 10 317         | 9 916         | 7 713          | 10 724        | 7 667          | 9 582           | 8 710         | 9 638         | 8 310          | (5 006)       | 118 638   | 144 598                | 157 515                |
| Acquisitions - water & other inventory   |     | 19                  | 514            | 569            | 783           | 690            | 359           | 637            | 996             | 675           | 798           | 720            | 1 354         | 8 115   | 8 481                  | 8 867                  |
| Contracted services  |     | 277                 | 1 927          | 2 688          | 2 685         | 3 692          | 1 886         | 2 808          | 6 419           | 6 757         | 4 824         | 6 217          | 10 075        | 50 254  | 23 818                 | 30 271                 |
| Grants and subsidies paid - other municipalities   |     | -                   | -              | -              | -             | -              | -             | -              | -               | -             | -             | -              | -             | -   | -                      | -                      |
| Grants and subsidies paid - other  |     | -                   | 34             | 8              | 16            | 5              | 5             | 88             | 5               | 348           | 55            | 64             | 402           | 1 030   | 1 075                  | 1 128                  |
| General expenses   |     | 646                 | 1 274          | 796            | 2 899         | 1 682          | 1 820         | 2 160          | 1 001           | 3 384         | 766           | 3 220          | 6 234         | 25 881  | 26 952                 | 28 060                 |
| <b>Cash Payments by Type</b>   |     | <b>40 071</b>       | <b>25 523</b>  | <b>24 552</b>  | <b>26 585</b> | <b>28 838</b>  | <b>25 463</b> | <b>23 839</b>  | <b>28 513</b>   | <b>30 354</b> | <b>26 122</b> | <b>28 762</b>  | <b>23 442</b> | <b>332 063</b>                                      | <b>339 944</b>         | <b>369 332</b>         |
| <b>Other Cash Flows/Payments by Type</b>   |     |                     |                |                |               |                |               |                |                 |               |               |                |               |   |                        |                        |
| Capital assets   |     | -                   | 3 348          | 8 332          | 6 754         | 4 439          | 9 870         | 5 639          | 9 889           | 8 169         | 4 889         | 3 121          | 6 078         | 70 530  | 50 799                 | 48 519                 |
| Repayment of borrowing   |     | 95                  | -              | 1 162          | -             | -              | 1 162         | -              | -               | 1 162         | -             | -              | 1 067         | 4 648   | 4 874                  | 4 874                  |
| Other Cash Flows/Payments  |     | -                   | -              | -              | -             | -              | -             | -              | -               | -             | -             | -              | -             | -   | -                      | -                      |
| <b>Total Cash Payments by Type</b>   |     | <b>40 166</b>       | <b>28 872</b>  | <b>34 047</b>  | <b>33 339</b> | <b>33 277</b>  | <b>36 495</b> | <b>29 478</b>  | <b>38 402</b>   | <b>39 685</b> | <b>31 011</b> | <b>31 884</b>  | <b>30 587</b> | <b>407 241</b>                                      | <b>395 617</b>         | <b>422 726</b>         |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>  |     | <b>22 891</b>       | <b>(5 316)</b> | <b>(4 681)</b> | <b>(754)</b>  | <b>(8 869)</b> | <b>8 647</b>  | <b>(7 723)</b> | <b>(11 260)</b> | <b>7 206</b>  | <b>336</b>    | <b>(5 269)</b> | <b>8 252</b>  | <b>3 461</b>  | <b>443</b>             | <b>(624)</b>           |
| Cash/cash equivalents at the month/year beginning:   |     | 11 815              | 34 706         | 29 390         | 24 709        | 23 956         | 15 087        | 23 734         | 16 012          | 4 751         | 11 957        | 12 293         | 7 024         | 11 815  | 15 276                 | 15 719                 |
| Cash/cash equivalents at the month/year end:   |     | 34 706              | 29 390         | 24 709         | 23 956        | 15 087         | 23 734        | 16 012         | 4 751           | 11 957        | 12 293        | 7 024          | 15 276        | 15 276  | 15 719                 | 15 095                 |

This supporting table gives a detailed breakdown of information summarised in Table C7.



## 2 Part 2: Supporting Documentation

### 2.1 Debtors' Analysis

Table 12: SC3 Aged Debtors

| WC012 Cederberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July |             |                     |              |              |              |              |              |               |               |                |                    |  |   |
|---|-------------|---------------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|----------------|--------------------|--|---|
| Description   | NT Code     | Budget Year 2022/23 |              |              |              |              |              |               |               |                |                    | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|   |             | 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          | Total over 90 days |  |   |
| <b>R thousands</b>  |             |                     |              |              |              |              |              |               |               |                |                    |  |   |
| <b>Debtors Age Analysis By Income Source</b>  |             |                     |              |              |              |              |              |               |               |                |                    |  |   |
| Trade and Other Receivables from Exchange Transactions - Water                            | 1200        | 2 651               | 1 402        | 927          | 943          | 728          | 950          | 4 371         | 16 893        | 28 865         | 23 886             |  |   |
| Trade and Other Receivables from Exchange Transactions - Electricity                      | 1300        | 7 674               | 1 678        | 1 116        | 1 252        | 615          | 476          | 2 701         | 7 776         | 23 287         | 12 820             |  |   |
| Receivables from Non-exchange Transactions - Property Rates                               | 1400        | 14 029              | 1 700        | 1 705        | 992          | 756          | 666          | 4 783         | 18 390        | 43 020         | 25 587             |  |   |
| Receivables from Exchange Transactions - Waste Water Management                           | 1500        | 1 258               | 724          | 573          | 520          | 460          | 451          | 2 766         | 8 192         | 14 944         | 12 389             |  |   |
| Receivables from Exchange Transactions - Waste Management                                 | 1600        | 1 306               | 681          | 428          | 385          | 341          | 325          | 2 050         | 3 937         | 9 451          | 7 037              |  |   |
| Receivables from Exchange Transactions - Property Rental Debtors                          | 1700        | -                   | -            | -            | -            | 37           | 18           | -             | 10            | 65             | 65                 |  |   |
| Interest on Arrear Debtor Accounts  | 1810        | 427                 | 419          | 398          | 364          | 343          | 336          | 2 109         | 5 684         | 10 082         | 8 837              |  |   |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure                   | 1820        | -                   | -            | -            | -            | -            | -            | -             | -             | -              | -                  |  |   |
| Other   | 1900        | (2 291)             | 49           | 18           | 9            | 7            | 13           | 46            | 506           | (1 643)        | 581                |  |   |
| <b>Total By Income Source</b>   | <b>2000</b> | <b>25 053</b>       | <b>6 652</b> | <b>5 165</b> | <b>4 466</b> | <b>3 288</b> | <b>3 237</b> | <b>18 825</b> | <b>61 386</b> | <b>128 071</b> | <b>91 201</b>      |  |   |
| <b>2021/22 - totals only</b>  |             | <b>14 827</b>       | <b>7 559</b> | <b>5 389</b> | <b>3 665</b> | <b>3 497</b> | <b>3 203</b> | <b>18 367</b> | <b>60 997</b> | <b>117 504</b> | <b>89 729</b>      |  |   |
| <b>Debtors Age Analysis By Customer Group</b>   |             |                     |              |              |              |              |              |               |               |                |                    |  |   |
| Organs of State   | 2200        | 5 354               | 227          | 147          | 112          | 117          | 56           | 851           | 1 108         | 7 972          | 2 244              |  |   |
| Commercial  | 2300        | 11 366              | 1 759        | 1 196        | 1 124        | 876          | 899          | 5 320         | 22 247        | 44 787         | 30 465             |  |   |
| Households  | 2400        | 6 621               | 3 841        | 2 599        | 2 863        | 2 097        | 2 038        | 11 641        | 37 135        | 68 835         | 55 774             |  |   |
| Other   | 2500        | 1 712               | 824          | 1 223        | 367          | 198          | 243          | 1 014         | 895           | 6 477          | 2 718              |  |   |
| <b>Total By Customer Group</b>  | <b>2600</b> | <b>25 053</b>       | <b>6 652</b> | <b>5 165</b> | <b>4 466</b> | <b>3 288</b> | <b>3 237</b> | <b>18 825</b> | <b>61 386</b> | <b>128 071</b> | <b>91 201</b>      |  |   |

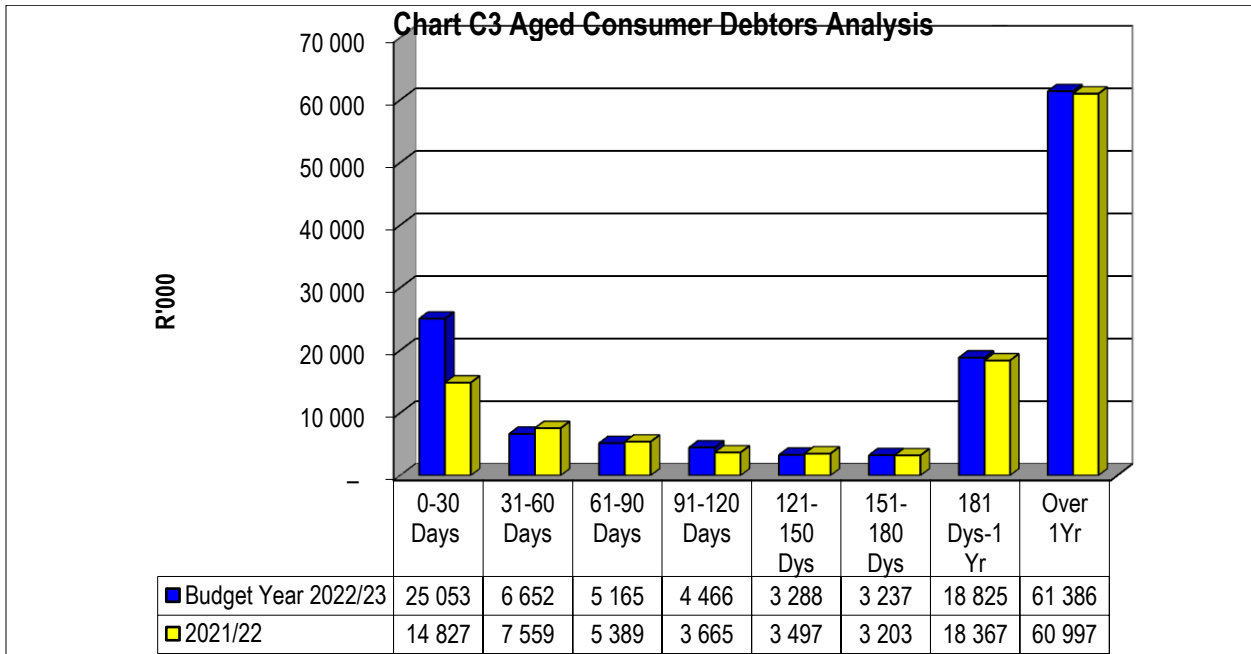
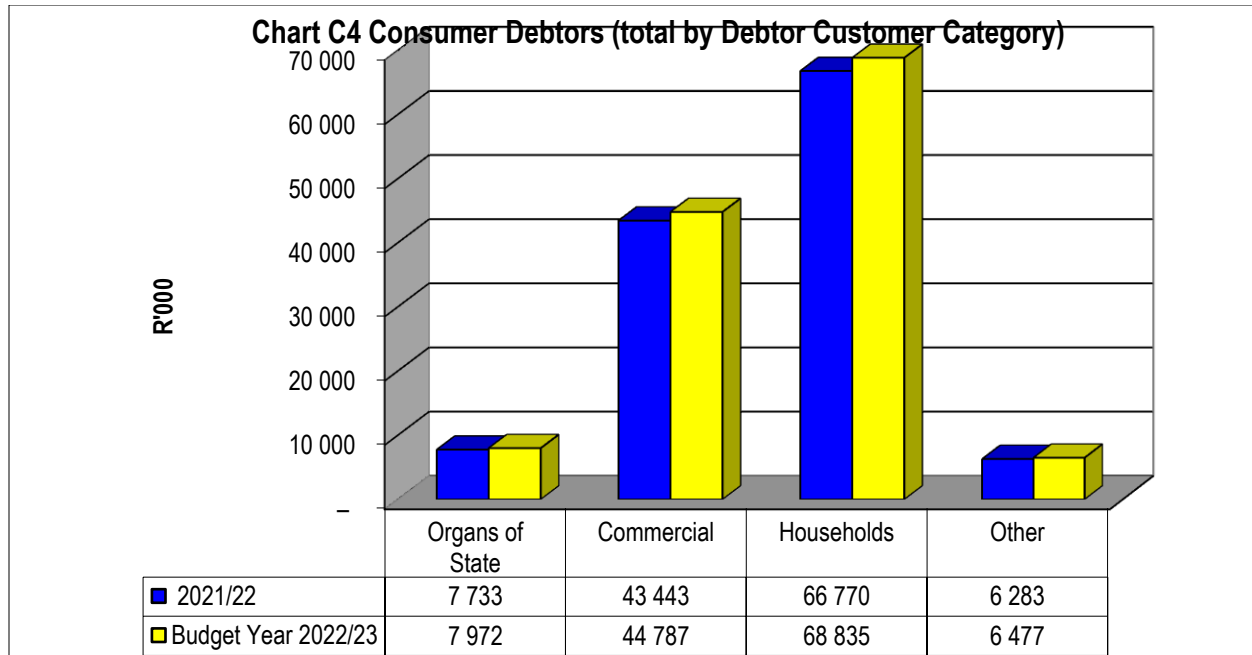


Figure 1: Aged Debtors Analysis



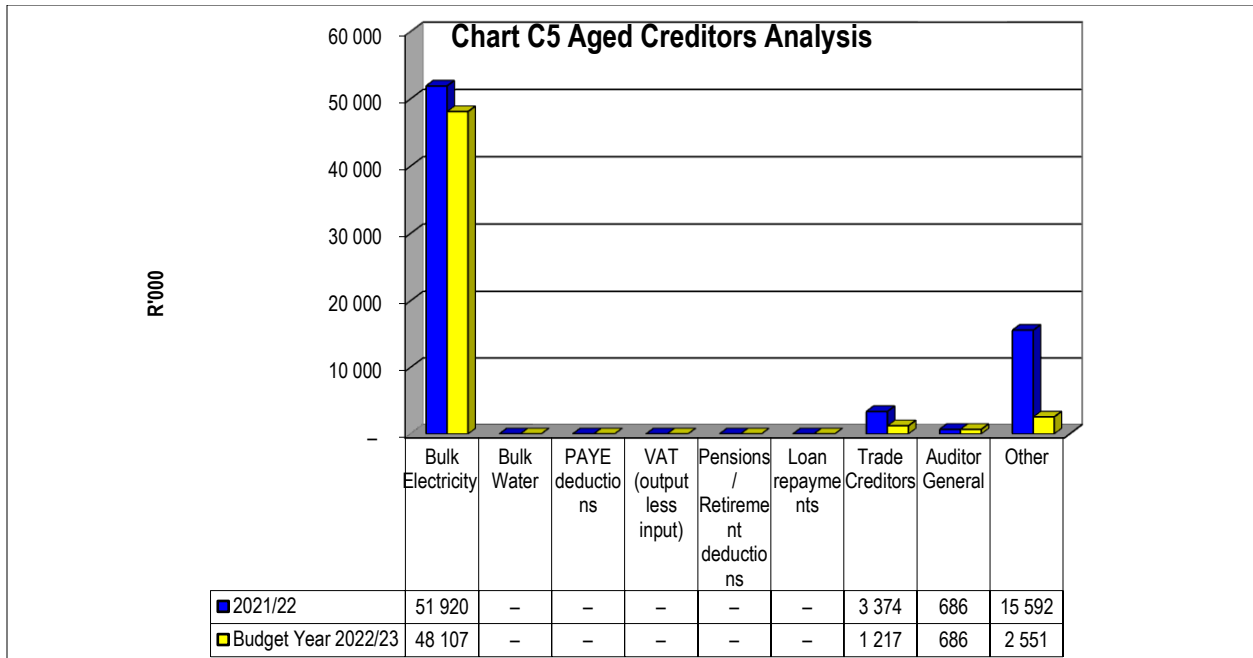
**Figure 2: Consumer Debtors by Debtor Customer Category**

## 2.2 Creditors' Analysis

**Table 13: SC4 Aged Creditors**

| WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July |             |                     |              |              |               |                |                |                   |              |               |   |
|---|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|--------------|---------------|---|
| Description   | NT Code     | Budget Year 2022/23 |              |              |               |                |                |                   |              |               | Prior year totals for chart (same period) |
|   |             | 0 - 30 Days         | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year  | Total         |   |
| <b>Creditors Age Analysis By Customer Type</b>  |             |                     |              |              |               |                |                |                   |              |               |   |
| Bulk Electricity  | 0100        | 120                 | -            | 6 775        | 7 232         | 6 754          | 8 126          | 9 512             | 9 588        | 48 107        | 51 920                                    |
| Bulk Water  | 0200        | -                   | -            | -            | -             | -              | -              | -                 | -            | -             | -   |
| PAYE deductions   | 0300        | -                   | -            | -            | -             | -              | -              | -                 | -            | -             | -   |
| VAT (output less input)   | 0400        | -                   | -            | -            | -             | -              | -              | -                 | -            | -             | -   |
| Pensions / Retirement deductions  | 0500        | -                   | -            | -            | -             | -              | -              | -                 | -            | -             | -   |
| Loan repayments   | 0600        | -                   | -            | -            | -             | -              | -              | -                 | -            | -             | -   |
| Trade Creditors   | 0700        | 307                 | 603          | 158          | 100           | 50             | -              | -                 | -            | 1 217         | 3 374                                     |
| Auditor General   | 0800        | -                   | -            | -            | -             | -              | -              | 686               | -            | 686           | 686                                       |
| Other   | 0900        | -                   | 945          | 52           | 1 050         | 268            | 235            | -                 | -            | 2 551         | 15 592                                    |
| <b>Total By Customer Type</b>   | <b>1000</b> | <b>426</b>          | <b>1 548</b> | <b>6 985</b> | <b>8 383</b>  | <b>7 072</b>   | <b>8 362</b>   | <b>10 198</b>     | <b>9 588</b> | <b>52 562</b> | <b>71 571</b>                             |

As can be seen from Table 13, bulk of the outstanding creditors is due to ESKOM.



**Figure 3: Aged Creditors Analysis**

### 2.3 Investment Portfolio Analysis

**Table 14: SC5 Investment Portfolio**

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

| Investments by maturity<br>Name of institution & investment ID | Ref | Period of Investment<br>Yrs/Months | Type of Investment | Capital Guarantee (Yes/No) | Variable or Fixed interest rate | Interest Rate * | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|--|-----|------------------------------------|--------------------|----------------------------|---------------------------------|-----------------|-------------------------|----------------------|---------------------------|-----------------|-------------------------|------------------------------------|-------------------|-----------------|
| <b>R thousands</b>   |     |                                    |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
| <b>Municipality</b>  |     |                                    |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
| Standard Bank Money Market Call Account                        |     | Yrs                                | Call Investment    |                            | Variable                        | 3.25%           |                         |                      |                           | 8 557           | 81                      | -                                  | 14 000            | 22 637          |
|  |     |                                    |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                                    |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                                    |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                                    |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
| <b>Municipality sub-total</b>                                  |     |                                    |                    |                            |                                 |                 |                         |                      |                           | 8 557           |                         | -                                  | 14 000            | 22 637          |
| <b>Entities</b>  |     |                                    |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
|  |     |                                    |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                                    |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                                    |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                                    |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
| <b>Entities sub-total</b>                                      |     |                                    |                    |                            |                                 |                 |                         |                      |                           | -               |                         | -                                  | -                 | -               |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                          | 2   |                                    |                    |                            |                                 |                 |                         |                      |                           | 8 557           |                         | -                                  | 14 000            | 22 637          |

## 2.4 Long Term Liabilities

### REPORT TO FINANCE PORTFOLIO COMMITTEE

### CEDERBERG MUNICIPALITY

### SUMMARY OF EXTERNAL LOANS FOR JULY 2022

| Borrowing Institution               | Balance 01 July 2022  | Interest Capital July 2022 | Repayment July 2022 | Interest Paid | Received   | Balance at 31 July 2022 | Percentage  | Sinking Funds |
|-------------------------------------|-----------------------|----------------------------|---------------------|---------------|------------|-------------------------|-------------|---------------|
|                                     | R                     | R                          | R                   | R             |            | R                       | %           | R             |
| ABSA (038-7230-0992)                | R 1 221 811.91        | R -                        | R -                 | R -           | R -        | R 1 221 811.91          | 16.95%      |               |
| ABSA (038-7230-0993)                | R 2 072 429.04        | R -                        | R -                 | R -           | R -        | R 2 072 429.04          | 28.75%      |               |
| ABSA (038-7230-0994)                | R 952 355.03          | R -                        | R -                 | R -           | R -        | R 952 355.03            | 13.21%      |               |
| ABSA (038-7230-0995)                | R 1 077 177.02        | R -                        | R -                 | R -           | R -        | R 1 077 177.02          | 14.95%      |               |
| STANDARD BANK (00-407-958)          | R 1 815 152.85        | R -                        | R -                 | R -           | R -        | R 1 815 152.85          | 25.18%      |               |
| ISUZU KB 250c Fleetside Regular CAB | R 4 874.46            | R 43.27                    | R 4 917.87          | R -           | R -        | R -0.14                 | 0.00%       |               |
| ISUZU KB 250c Fleetside Regular CAB | R 4 874.46            | R 43.27                    | R 4 917.87          | R -           | R -        | R -0.14                 | 0.00%       |               |
| ISUZU KB 250c Fleetside Regular CAB | R 4 874.46            | R 43.27                    | R 4 917.87          | R -           | R -        | R -0.14                 | 0.00%       |               |
| Chevrolet Utility 1.4 + A/C (M18)   | R 3 648.71            | R 32.39                    | R 3 681.09          | R -           | R -        | R 0.01                  | 0.00%       |               |
| Chevrolet Utility 1.4 + A/C (M18)   | R 3 648.71            | R 32.39                    | R 3 681.09          | R -           | R -        | R 0.01                  | 0.00%       |               |
| ISUZU KB 250c Fleetside Regular CAB | R 4 938.32            | R 43.84                    | R 4 982.18          | R -           | R -        | R -0.02                 | 0.00%       |               |
| ISUZU KB 250c Fleetside Regular CAB | R 9 754.62            | R 86.59                    | R 4 943.18          | R -           | R -        | R 4 898.03              | 0.07%       |               |
| ISUZU KB 250c Fleetside Regular CAB | R 17 215.12           | R 152.81                   | R 8 723.56          | R -           | R -        | R 8 644.37              | 0.12%       |               |
| ISUZU N Series NLR 150              | R 18 620.24           | R 165.29                   | R 9 435.70          | R -           | R -        | R 9 349.83              | 0.13%       |               |
| ISUZU KB 250c Fleetside Regular CAB | R 9 754.62            | R 86.59                    | R 4 943.18          | R -           | R -        | R 4 898.03              | 0.07%       |               |
| ISUZU N Series NLR 150              | R 18 620.24           | R 165.29                   | R 9 435.70          | R -           | R -        | R 9 349.83              | 0.13%       |               |
| ISUZU N Series NLR 150              | R 18 620.24           | R 165.29                   | R 9 435.70          | R -           | R -        | R 9 349.83              | 0.13%       |               |
| ISUZU N Series NLR 150              | R 18 620.24           | R 165.29                   | R 9 435.70          | R -           | R -        | R 9 349.83              | 0.13%       |               |
| ISUZU KB 250c Fleetside Regular CAB | R 9 754.62            | R 86.59                    | R 4 943.18          | R -           | R -        | R 4 898.03              | 0.07%       |               |
| TOYOTA ETIOS SEDAN 1.5SD SPRINT     | R 7 694.07            | R 68.30                    | R 3 899.00          | R -           | R -        | R 3 863.37              | 0.05%       |               |
| TOYOTA ETIOS SEDAN 1.5SD SPRINT     | R 7 694.07            | R 68.30                    | R 3 899.00          | R -           | R -        | R 3 863.37              | 0.05%       |               |
| SAMSUNG 057400 PABX System          | R -                   | R -                        | R -                 | R -           | R -        | R -                     | 0.00%       |               |
| SAMSUNG 057400 PABX System          | R -                   | R -                        | R -                 | R -           | R -        | R -                     | 0.00%       |               |
|                                     | <b>R 7 302 133.05</b> | <b>R 1 448.76</b>          | <b>R 96 191.87</b>  | <b>R -</b>    | <b>R -</b> | <b>R 7 207 389.95</b>   | <b>100%</b> | <b>R -</b>    |

## 2.5 Allocation and grant receipts and expenditure

Table 15: SC6 Transfers and Grant Receipts

| WC012 Cederberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July |     |                 |                     |                 |                |               |               |              |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description   | Ref | 2021/22         | Budget Year 2022/23 |                 |                |               |               |              |                |                    |
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>RECEIPTS:</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 67 214          | 73 048              | 73 048          | 25 485         | 25 485        | 25 485        | -            |                | 73 048             |
| Local Government Equitable Share  |     | 55 044          | 61 451              | 61 451          | 23 965         | 23 965        | 23 965        | -            |                | 61 451             |
| Finance Management  |     | 2 023           | 2 132               | 2 132           | -              | -             | -             | -            |                | 2 132              |
| EPWP Incentive  |     | 1 755           | 1 359               | 1 359           | -              | -             | -             | -            |                | 1 359              |
| Municipal Infrastructure Grant (PMU)  |     | 816             | 848                 | 848             | 216            | 216           | 216           | -            |                | 848                |
| Municipal Infrastructure Grant (VAT)  |     | 2 022           | 2 145               | 2 145           | -              | -             | -             | -            |                | 2 145              |
| Water Services Infrastructure Grant (VAT)   |     | 600             | -                   | -               | -              | -             | -             | -            |                | -                  |
| Integrated National Electrification Grant (VAT)   |     | 2 217           | 3 130               | 3 130           | 1 304          | 1 304         | 1 304         | -            |                | 3 130              |
| Regional Bulk Infrastructure Grant (VAT)  |     | 2 736           | 1 982               | 1 982           | -              | -             | -             | -            |                | 1 982              |
| <b>Provincial Government:</b>   |     | 30 084          | 21 145              | 21 145          | 9 585          | 9 585         | 9 585         | -            |                | 21 145             |
| PGWC Financial Management Capacity Building Grant   |     | 250             | -                   | -               | -              | -             | -             | -            |                | -                  |
| Transport Infrastructure Grant  |     | -               | 95                  | 95              | -              | -             | -             | -            |                | 95                 |
| Library Services: MRFG  |     | 5 302           | 5 408               | 5 408           | -              | -             | -             | -            |                | 5 408              |
| Thusong Service Centre (Sustainability Operational Support)   |     | 150             | 150                 | 150             | -              | -             | -             | -            |                | 150                |
| CDW Support   |     | 151             | 152                 | 152             | -              | -             | -             | -            |                | 152                |
| Human Settlement Development Grant  |     | 21 728          | 15 340              | 15 340          | 9 585          | 9 585         | 9 585         | -            |                | 15 340             |
| Graduate Internship Grant   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Municipal Capacity Building Grant   |     | 400             | -                   | -               | -              | -             | -             | -            |                | -                  |
| Financial Management Support Grant  |     | 958             | -                   | -               | -              | -             | -             | -            |                | -                  |
| Public Employment Support Grant   |     | 1 100           | -                   | -               | -              | -             | -             | -            |                | -                  |
| Municipal Library Support Grant   |     | 45              | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>District Municipality:</b>   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| None  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other grant providers:</b>   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| None  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Operating Transfers and Grants</b>   | 5   | 97 298          | 94 193              | 94 193          | 35 070         | 35 070        | 35 070        | -            |                | 94 193             |
| <b>Capital Transfers and Grants</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 50 507          | 48 400              | 48 400          | 8 696          | 8 696         | 8 696         | -            |                | 48 400             |
| Municipal Infrastructure Grant (MIG)  |     | 13 482          | 14 316              | 14 316          | -              | -             | -             | -            |                | 14 316             |
| Water Services Infrastructure Grant   |     | 4 000           | -                   | -               | -              | -             | -             | -            |                | -                  |
| Integrated National Electrification Grant (INEG)  |     | 14 783          | 20 870              | 20 870          | 8 696          | 8 696         | 8 696         | -            |                | 20 870             |
| Regional Bulk Infrastructure Grant (RBIG)   |     | 18 243          | 13 215              | 13 215          | -              | -             | -             | -            |                | 13 215             |
| <b>Provincial Government:</b>   |     | 160             | 10 000              | 10 000          | -              | -             | -             | -            |                | 10 000             |
| Library Services MRF Capital  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Municipal Drought Support   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Municipal Library Support Grant (Capital)   |     | 160             | -                   | -               | -              | -             | -             | -            |                | -                  |
| Human Settlement Development Grant (Capital)  |     | -               | 10 000              | 10 000          | -              | -             | -             | -            |                | 10 000             |
| <b>District Municipality:</b>   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| None  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other grant providers:</b>   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| None  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital Transfers and Grants</b>   | 5   | 50 667          | 58 400              | 58 400          | 8 696          | 8 696         | 8 696         | -            |                | 58 400             |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>   | 5   | 147 966         | 152 593             | 152 593         | 43 766         | 43 766        | 43 766        | -            |                | 152 593            |

**Table 16: SC7(1) Transfers and Grant Expenditure**

| <b>WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July</b> |     |                 |                     |                 |                |               |               |                |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Description  | Ref | 2021/22         | Budget Year 2022/23 |                 |                |               |               |                |                |                    |
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>EXPENDITURE</b>   |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>   |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>National Government:</b>  |     | <b>65 889</b>   | <b>73 048</b>       | <b>73 048</b>   | <b>24 170</b>  | <b>24 170</b> | <b>23 193</b> | <b>977</b>     | <b>4.2%</b>    | <b>73 048</b>      |
| Local Government Equitable Share   |     | 55 044          | 61 451              | 61 451          | 23 965         | 23 965        | 19 511        | 4 454          | 22.8%          | 61 451             |
| Finance Management   |     | 1 518           | 2 132               | 2 132           | 36             | 36            | 677           | (640)          | -94.6%         | 2 132              |
| EPWP Incentive   |     | 1 755           | 1 359               | 1 359           | 75             | 75            | 431           | (357)          | -82.6%         | 1 359              |
| Municipal Infrastructure Grant (PMU)   |     | 816             | 848                 | 848             | 93             | 93            | 269           | (176)          | -65.3%         | 848                |
| Municipal Infrastructure Grant (VAT)   |     | 1 665           | 2 145               | 2 145           | -              | -             | 681           | (681)          | -100.0%        | 2 145              |
| Water Services Infrastructure Grant (VAT)  |     | 377             | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Integrated National Electrification Grant (VAT)  |     | 2 044           | 3 130               | 3 130           | -              | -             | 994           | (994)          | -              | 3 130              |
| Regional Bulk Infrastructure Grant (VAT)   |     | 2 670           | 1 982               | 1 982           | -              | -             | 629           | (629)          | -              | 1 982              |
|  |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>Provincial Government:</b>  |     | <b>29 509</b>   | <b>21 145</b>       | <b>21 145</b>   | <b>424</b>     | <b>424</b>    | <b>6 714</b>  | <b>(6 290)</b> | <b>-93.7%</b>  | <b>21 145</b>      |
| PGWC Financial Management Capacity Building Grant  |     | 96              | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Transport Infrastructure Grant   |     | 0               | 95                  | 95              | -              | -             | 30            | (30)           | -100.0%        | 95                 |
| Library Services: MRFG   |     | 5 302           | 5 408               | 5 408           | 424            | 424           | 1 717         | (1 293)        | -75.3%         | 5 408              |
| Thusong Service Centre (Sustainability Operational Support)  |     | -               | 150                 | 150             | -              | -             | 48            | (48)           | -100.0%        | 150                |
| CDW Support  |     | 72              | 152                 | 152             | -              | -             | 48            | (48)           | -              | 152                |
| Human Settlement Development Grant   |     | 21 728          | 15 340              | 15 340          | -              | -             | 4 871         | (4 871)        | -              | 15 340             |
| Graduate Internship Grant  |     | 39              | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Municipal Capacity Building Grant  |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Financial Management Support Grant   |     | 1 259           | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Public Employment Support Grant  |     | 1 010           | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Municipal Library Support Grant  |     | 2               | -                   | -               | -              | -             | -             | -              | -              | -                  |
|  |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>District Municipality:</b>  |     | <b>-</b>        | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>           |
| None   |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
|  |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>Other grant providers:</b>  |     | <b>-</b>        | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>           |
| None   |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
|  |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>Total operating expenditure of Transfers and Grants:</b>  |     | <b>95 398</b>   | <b>94 193</b>       | <b>94 193</b>   | <b>24 593</b>  | <b>24 593</b> | <b>29 907</b> | <b>(5 313)</b> | <b>-17.8%</b>  | <b>94 193</b>      |
| <b>Capital expenditure of Transfers and Grants</b>   |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>National Government:</b>  |     | <b>44 974</b>   | <b>48 400</b>       | <b>48 400</b>   | <b>-</b>       | <b>-</b>      | <b>79</b>     | <b>(79)</b>    | <b>-100.0%</b> | <b>48 400</b>      |
| Municipal Infrastructure Grant (MIG)   |     | 10 153          | 14 316              | 14 316          | -              | -             | 23            | (23)           | -100.0%        | 14 316             |
| Water Services Infrastructure Grant  |     | 2 716           | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Integrated National Electrification Grant (INEG)   |     | 14 305          | 20 870              | 20 870          | -              | -             | 34            | (34)           | -100.0%        | 20 870             |
| Regional Bulk Infrastructure Grant (RBIG)  |     | 17 800          | 13 215              | 13 215          | -              | -             | 22            | (22)           | -100.0%        | 13 215             |
|  |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>Provincial Government:</b>  |     | <b>-</b>        | <b>10 000</b>       | <b>10 000</b>   | <b>-</b>       | <b>-</b>      | <b>16</b>     | <b>(16)</b>    | <b>-100.0%</b> | <b>10 000</b>      |
| Library Services MRF Capital   |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Municipal Drought Support  |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Municipal Library Support Grant (Capital)  |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Human Settlement Development Grant (Capital)   |     | -               | 10 000              | 10 000          | -              | -             | 16            | (16)           | -              | 10 000             |
|  |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>District Municipality:</b>  |     | <b>-</b>        | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>           |
| None   |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
|  |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>Other grant providers:</b>  |     | <b>-</b>        | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>           |
| None   |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
|  |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>Total capital expenditure of Transfers and Grants</b>   |     | <b>44 974</b>   | <b>58 400</b>       | <b>58 400</b>   | <b>-</b>       | <b>-</b>      | <b>96</b>     | <b>(96)</b>    | <b>-100.0%</b> | <b>58 400</b>      |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>   |     | <b>140 372</b>  | <b>152 593</b>      | <b>152 593</b>  | <b>24 593</b>  | <b>24 593</b> | <b>30 002</b> | <b>(5 409)</b> | <b>-18.0%</b>  | <b>152 593</b>     |

## 2.6 Councilor and board member allowances and employee benefits

Table 17: SC8 Councilor and Staff Benefits

| WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July |     |                 |                 |                 |                     |               |               |              |                |                    |
|--|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration  | Ref | 2021/22         |                 |                 | Budget Year 2022/23 |               |               |              |                |                    |
|  |     | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual      | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands  |     | A               | B               | C               |                     |               |               |              |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>   |     |                 |                 |                 |                     |               |               |              |                |                    |
| Basic Salaries and Wages   |     | 3 977           | 4 297           | 4 297           | 404                 | 404           | 344           | 60           | 17%            | 4 297              |
| Pension and UIF Contributions  |     | 300             | 239             | 239             | 36                  | 36            | 19            | 16           | 86%            | 239                |
| Medical Aid Contributions  |     | 100             | 100             | 100             | 8                   | 8             | 8             | 0            | 1%             | 100                |
| Motor Vehicle Allowance  |     | 217             | 217             | 217             | 8                   | 8             | 17            | (9)          | -54%           | 217                |
| Cellphone Allowance  |     | 406             | 320             | 320             | 37                  | 37            | 26            | 12           | 46%            | 320                |
| Housing Allowances   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Other benefits and allowances  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Sub Total - Councillors</b>   |     | <b>5 000</b>    | <b>5 173</b>    | <b>5 173</b>    | <b>493</b>          | <b>493</b>    | <b>415</b>    | <b>79</b>    | <b>19%</b>     | <b>5 173</b>       |
| <b>% increase</b>  | 4   |                 | <b>3.5%</b>     | <b>3.5%</b>     |                     |               |               |              |                | <b>3.5%</b>        |
| <b>Senior Managers of the Municipality</b>   |     |                 |                 |                 |                     |               |               |              |                |                    |
| Basic Salaries and Wages   |     | 4 543           | 4 020           | 4 020           | 364                 | 364           | 315           | 49           | 16%            | 4 020              |
| Pension and UIF Contributions  |     | 182             | 500             | 500             | 15                  | 15            | 38            | (24)         | -62%           | 500                |
| Medical Aid Contributions  |     | -               | 57              | 57              | -                   | -             | 4             | (4)          | -100%          | 57                 |
| Overtime   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Performance Bonus  |     | 174             | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Motor Vehicle Allowance  |     | 350             | 432             | 432             | 21                  | 21            | 33            | (12)         | -37%           | 432                |
| Cellphone Allowance  |     | 113             | 234             | 234             | 14                  | 14            | 18            | (4)          | -22%           | 234                |
| Housing Allowances   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Other benefits and allowances  |     | 0               | 22              | 22              | 0                   | 0             | 2             | (2)          | -99%           | 22                 |
| Payments in lieu of leave  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Long service awards  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Post-retirement benefit obligations  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Sub Total - Senior Managers of Municipality</b>   |     | <b>5 362</b>    | <b>5 266</b>    | <b>5 266</b>    | <b>414</b>          | <b>414</b>    | <b>411</b>    | <b>3</b>     | <b>1%</b>      | <b>5 266</b>       |
| <b>% increase</b>  | 4   |                 | <b>-1.8%</b>    | <b>-1.8%</b>    |                     |               |               |              |                | <b>-1.8%</b>       |
| <b>Other Municipal Staff</b>   |     |                 |                 |                 |                     |               |               |              |                |                    |
| Basic Salaries and Wages   |     | 88 353          | 80 340          | 80 340          | 6 083               | 6 083         | 6 173         | (91)         | -1%            | 80 340             |
| Pension and UIF Contributions  |     | 13 903          | 12 929          | 12 929          | 1 104               | 1 104         | 993           | 111          | 11%            | 12 929             |
| Medical Aid Contributions  |     | 4 504           | 4 983           | 4 983           | 437                 | 437           | 383           | 55           | 14%            | 4 983              |
| Overtime   |     | 4 300           | 3 287           | 3 287           | 271                 | 271           | 252           | 19           | 7%             | 3 287              |
| Performance Bonus  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Motor Vehicle Allowance  |     | 6 970           | 4 656           | 4 656           | 486                 | 486           | 358           | 129          | 36%            | 4 656              |
| Cellphone Allowance  |     | 431             | 246             | 246             | 32                  | 32            | 19            | 14           | 72%            | 246                |
| Housing Allowances   |     | 355             | 325             | 325             | 25                  | 25            | 25            | 0            | 0%             | 325                |
| Other benefits and allowances  |     | 5 134           | 4 035           | 4 035           | 392                 | 392           | 311           | 81           | 26%            | 4 035              |
| Payments in lieu of leave  |     | -               | 2 152           | 2 152           | 165                 | 165           | 165           | -            | -              | 2 152              |
| Long service awards  |     | 525             | 590             | 590             | 45                  | 45            | 45            | -            | -              | 590                |
| Post-retirement benefit obligations  |     | 1 549           | 1 754           | 1 754           | 135                 | 135           | 135           | -            | -              | 1 754              |
| <b>Sub Total - Other Municipal Staff</b>   |     | <b>126 024</b>  | <b>115 296</b>  | <b>115 296</b>  | <b>9 176</b>        | <b>9 176</b>  | <b>8 859</b>  | <b>317</b>   | <b>4%</b>      | <b>115 296</b>     |
| <b>% increase</b>  | 4   |                 | <b>-8.5%</b>    | <b>-8.5%</b>    |                     |               |               |              |                | <b>-8.5%</b>       |
| <b>Total Parent Municipality</b>   |     | <b>136 386</b>  | <b>125 735</b>  | <b>125 735</b>  | <b>10 082</b>       | <b>10 082</b> | <b>9 684</b>  | <b>398</b>   | <b>4%</b>      | <b>125 735</b>     |
|  |     |                 | <b>-7.8%</b>    | <b>-7.8%</b>    |                     |               |               |              |                | <b>-7.8%</b>       |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>   |     | <b>136 386</b>  | <b>125 735</b>  | <b>125 735</b>  | <b>10 082</b>       | <b>10 082</b> | <b>9 684</b>  | <b>398</b>   | <b>4%</b>      | <b>125 735</b>     |
| <b>% increase</b>  | 4   |                 | <b>-7.8%</b>    | <b>-7.8%</b>    |                     |               |               |              |                | <b>-7.8%</b>       |
| <b>TOTAL MANAGERS AND STAFF</b>  |     | <b>131 386</b>  | <b>120 562</b>  | <b>120 562</b>  | <b>9 589</b>        | <b>9 589</b>  | <b>9 269</b>  | <b>320</b>   | <b>3%</b>      | <b>120 562</b>     |

## 2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

| WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July |                 |                     |                 |                |               |               |              |                |                            |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| Month   | 2021/22         | Budget Year 2022/23 |                 |                |               |               |              |                |                            |
|   | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| <b>R thousands</b>  |                 |                     |                 |                |               |               |              |                |                            |
| <b>Monthly expenditure performance trend</b>  |                 |                     |                 |                |               |               |              |                |                            |
| July  | 2 230           | 2 739               | 2 739           | -              |               | 2 739         | -            |                |                            |
| August  | 2 238           | 3 348               | 3 348           |                |               | 6 087         | -            |                |                            |
| September   | 345             | 8 332               | 8 332           |                |               | 14 420        | -            |                |                            |
| October   | 1 340           | 6 754               | 6 754           |                |               | 21 174        | -            |                |                            |
| November  | 2 701           | 4 439               | 4 439           |                |               | 25 613        | -            |                |                            |
| December  | 154             | 9 870               | 9 870           |                |               | 35 483        | -            |                |                            |
| January   | 299             | 5 639               | 5 639           |                |               | 41 122        | -            |                |                            |
| February  | 828             | 9 889               | 9 889           |                |               | 51 011        | -            |                |                            |
| March   | 21 816          | 8 169               | 8 169           |                |               | 59 181        | -            |                |                            |
| April   | 3 279           | 4 889               | 4 889           |                |               | 64 070        | -            |                |                            |
| May   | 3 621           | 3 121               | 3 121           |                |               | 67 191        | -            |                |                            |
| June  | 12 140          | 3 339               | 3 339           |                |               | 70 530        | -            |                |                            |
| <b>Total Capital expenditure</b>  | <b>50 993</b>   | <b>70 530</b>       | <b>70 530</b>   | <b>-</b>       |               |               |              |                |                            |

Chart C1 2022/23 Capital Expenditure Monthly Trend: actual v target

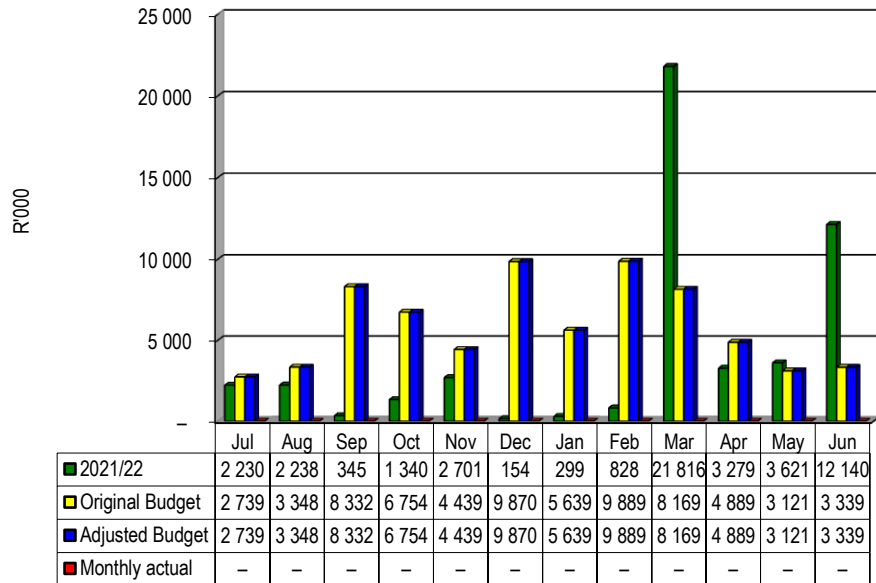


Figure 4: Capital Expenditure Monthly Trend (Actual vs Target)



**Table 19: SC13a Capital Expenditure on New Assets by Asset Class**

| WC012 Cederberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July |     |                 |                     |                 |                |               |               |              |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description   | Ref | 2021/22         | Budget Year 2022/23 |                 |                |               |               |              |                |                    |
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands   | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>   |     | 36 923          | 45 624              | 45 624          | -              | -             | 1 739         | 1 739        | 100.0%         | 45 624             |
| Roads Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure   |     | 14 328          | 22 320              | 22 320          | -              | -             | 1 739         | 1 739        | 100.0%         | 22 320             |
| <i>LV Networks</i>  |     | 14 328          | 22 320              | 22 320          | -              | -             | 1 739         | 1 739        | 100.0%         | 22 320             |
| Water Supply Infrastructure   |     | 17 800          | 18 215              | 18 215          | -              | -             | -             | -            | -              | 18 215             |
| <i>Distribution</i>   |     | 17 800          | 18 215              | 18 215          | -              | -             | -             | -            | -              | 18 215             |
| Sanitation Infrastructure   |     | 4 795           | 5 090               | 5 090           | -              | -             | -             | -            | -              | 5 090              |
| <i>Reticulation</i>   |     | -               | 5 090               | 5 090           | -              | -             | -             | -            | -              | 5 090              |
| <i>Waste Water Treatment Works</i>  |     | 4 795           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Coastal Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Information and Communication Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community Assets</b>   |     | 1 514           | 2 139               | 2 139           | -              | -             | 1 000         | 1 000        | 100.0%         | 2 139              |
| Community Facilities  |     | 1 514           | 2 139               | 2 139           | -              | -             | 1 000         | 1 000        | 100.0%         | 2 139              |
| <i>Halls</i>  |     | 150             | 2 139               | 2 139           | -              | -             | 1 000         | 1 000        | 100.0%         | 2 139              |
| <i>Public Ablution Facilities</i>   |     | 1 363           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and Recreation Facilities   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Heritage assets</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Investment properties</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Revenue Generating  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Non-revenue Generating  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other assets</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Operational Buildings   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Biological or Cultivated Assets</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Intangible Assets</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Licences and Rights   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Computer Equipment</b>   |     | 230             | 497                 | 497             | -              | -             | -             | -            | -              | 497                |
| Computer Equipment  |     | 230             | 497                 | 497             | -              | -             | -             | -            | -              | 497                |
| <b>Furniture and Office Equipment</b>   |     | 253             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Furniture and Office Equipment  |     | 253             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Machinery and Equipment</b>  |     | 1 206           | 7 350               | 7 350           | -              | -             | -             | -            | -              | 7 350              |
| Machinery and Equipment   |     | 1 206           | 7 350               | 7 350           | -              | -             | -             | -            | -              | 7 350              |
| <b>Transport Assets</b>   |     | 2 849           | 1 860               | 1 860           | -              | -             | -             | -            | -              | 1 860              |
| Transport Assets  |     | 2 849           | 1 860               | 1 860           | -              | -             | -             | -            | -              | 1 860              |
| <b>Land</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Zoo's, Marine and Non-biological Animals</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Expenditure on new assets</b>  | 1   | 42 975          | 57 471              | 57 471          | -              | -             | 2 739         | 2 739        | 100.0%         | 57 471             |

**Table 20: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class**

| WC012 Cederberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 |     |                 |                     |                 |                |               |               |              |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description  | Ref | 2021/22         | Budget Year 2022/23 |                 |                |               |               |              |                |                    |
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands  | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Roads Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Supply Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Coastal Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Information and Communication Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community Assets</b>  |     | 1 726           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Community Facilities   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and Recreation Facilities  |     | 1 726           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Outdoor Facilities   |     | 1 726           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Heritage assets</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Investment properties</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Revenue Generating   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Non-revenue Generating   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other assets</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Operational Buildings  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Biological or Cultivated Assets</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Intangible Assets</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Licences and Rights  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Computer Equipment</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Furniture and Office Equipment</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Machinery and Equipment</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Transport Assets</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Land</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Zoo's, Marine and Non-biological Animals</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Expenditure on renewal of existing assets</b>   | 1   | 1 726           | -                   | -               | -              | -             | -             | -            | -              | -                  |

**Table 21: SC13c Expenditure on Repairs and Maintenance by Asset Class**

| WC012 Cederberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July |     |                 |                     |                 |                |               |               |              |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description  | Ref | 2021/22         | Budget Year 2022/23 |                 |                |               |               |              |                |                    |
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>  |     | 15 364          | 14 555              | 14 455          | 842            | 842           | 809           | (34)         | -4.1%          | 14 455             |
| Roads Infrastructure   |     | 6 995           | 7 399               | 7 399           | 475            | 475           | 518           | 43           | 8.4%           | 7 399              |
| Roads  |     | 6 512           | 6 513               | 6 513           | 475            | 475           | 480           | 5            | 1.1%           | 6 513              |
| Road Structures  |     | 483             | 886                 | 886             | -              | -             | 38            | 38           | 100.0%         | 886                |
| Storm water Infrastructure   |     | 714             | 846                 | 846             | 40             | 40            | 54            | 14           | 26.0%          | 846                |
| Storm water Conveyance   |     | 701             | 781                 | 781             | 40             | 40            | 50            | 10           | 20.4%          | 781                |
| Attenuation  |     | 13              | 65                  | 65              | -              | -             | 4             | 4            | 100.0%         | 65                 |
| Electrical Infrastructure  |     | 727             | 664                 | 664             | 4              | 4             | 33            | 29           | 88.2%          | 664                |
| LV Networks  |     | 727             | 664                 | 664             | 4              | 4             | 33            | 29           | 88.2%          | 664                |
| Water Supply Infrastructure  |     | 1 147           | 917                 | 817             | 57             | 57            | (66)          | (123)        | 186.7%         | 817                |
| Water Treatment Works  |     | 172             | 237                 | 237             | -              | -             | 9             | 9            | 100.0%         | 237                |
| Distribution   |     | 975             | 680                 | 580             | 57             | 57            | (75)          | (132)        | 176.1%         | 580                |
| Sanitation Infrastructure  |     | 5 287           | 4 299               | 4 299           | 266            | 266           | 262           | (4)          | -1.7%          | 4 299              |
| Reticulation   |     | 5 069           | 3 974               | 3 974           | 264            | 264           | 253           | (11)         | -4.4%          | 3 974              |
| Waste Water Treatment Works  |     | 217             | 325                 | 325             | 2              | 2             | 9             | 7            | 75.1%          | 325                |
| Solid Waste Infrastructure   |     | 495             | 431                 | 431             | -              | -             | 8             | 8            | 100.0%         | 431                |
| Landfill Sites   |     | 495             | 431                 | 431             | -              | -             | 8             | 8            | 100.0%         | 431                |
| Rail Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Coastal Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Information and Communication Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community Assets</b>  |     | 8 173           | 7 180               | 7 180           | 556            | 556           | 517           | (39)         | -7.6%          | 7 180              |
| Community Facilities   |     | 6 571           | 5 794               | 5 794           | 444            | 444           | 424           | (20)         | -4.8%          | 5 794              |
| Halls  |     | 781             | 407                 | 407             | 31             | 31            | 24            | (7)          | -29.5%         | 407                |
| Libraries  |     | 7               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Cemeteries/Crematoria  |     | 16              | 50                  | 50              | -              | -             | 3             | 3            | 100.0%         | 50                 |
| Public Open Space  |     | 5 768           | 5 337               | 5 337           | 414            | 414           | 398           | (16)         | -4.0%          | 5 337              |
| Sport and Recreation Facilities  |     | 1 602           | 1 386               | 1 386           | 112            | 112           | 93            | (19)         | -20.8%         | 1 386              |
| Outdoor Facilities   |     | 1 602           | 1 386               | 1 386           | 112            | 112           | 93            | (19)         | -20.8%         | 1 386              |
| <b>Heritage assets</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Investment properties</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Revenue Generating   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Non-revenue Generating   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other assets</b>  |     | 411             | 533                 | 533             | -              | -             | 24            | 24           | 100.0%         | 533                |
| Operational Buildings  |     | 411             | 533                 | 533             | -              | -             | 24            | 24           | 100.0%         | 533                |
| Municipal Offices  |     | 411             | 533                 | 533             | -              | -             | 24            | 24           | 100.0%         | 533                |
| Housing  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Biological or Cultivated Assets</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Intangible Assets</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Licences and Rights  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Computer Equipment</b>  |     | 41              | 105                 | 105             | -              | -             | 3             | 3            | 100.0%         | 105                |
| Computer Equipment   |     | 41              | 105                 | 105             | -              | -             | 3             | 3            | 100.0%         | 105                |
| <b>Furniture and Office Equipment</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Machinery and Equipment</b>   |     | 83              | 282                 | 282             | -              | -             | 5             | 5            | 100.0%         | 282                |
| Machinery and Equipment  |     | 83              | 282                 | 282             | -              | -             | 5             | 5            | 100.0%         | 282                |
| <b>Transport Assets</b>  |     | 4 417           | 3 268               | 3 268           | 43             | 43            | 123           | 80           | 65.1%          | 3 268              |
| Transport Assets   |     | 4 417           | 3 268               | 3 268           | 43             | 43            | 123           | 80           | 65.1%          | 3 268              |
| <b>Land</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Zoo's, Marine and Non-biological Animals</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Repairs and Maintenance Expenditure</b>   | 1   | 28 489          | 25 923              | 25 823          | 1 441          | 1 441         | 1 481         | 39           | 2.7%           | 25 823             |

**2.8 Material variances to the Service Delivery and Budget Implementation Plan**

No material variances from SDBIP.

## 2.9 Other supporting documents

### Cederberg Local Municipality Bank Reconciliation JULY 2022

|   | Amount               |
|---|----------------------|
| Bank Statement Balance                            | <b>15 686 358.79</b> |
| 4053578397  | -                    |
| 4076391003  | -                    |
| 4076391273  | -                    |
| 72194774  | 0.00                 |
| 72194480  | -0.00                |
| 82163324  | 15 355 152.77        |
| 32630263  | 331 206.02           |
| Cashbook Balance                                  | <b>12 062 814.75</b> |
| 39999010203                                       | -                    |
| 39999010204                                       | -                    |
| 39999010301                                       | 319 377.29           |
| 39999010302                                       | 3 150 000.00         |
| 39999010303                                       | -3 018 362.53        |
| 39999010305                                       | -6 595.50            |
| 39999010701                                       | 4 992 036.96         |
| 39999010702                                       | 523 998 117.72       |
| 39999010703                                       | -516 473 625.81      |
| 39999010704                                       | 154 285.18           |
| 39999010705                                       | -1 052 418.56        |
| 39999010802                                       | 71 597.68            |
| 39999010805                                       | -71 597.68           |
| 39999010902                                       | 56 448.85            |
| 39999010905                                       | -56 448.85           |
| Difference  | <b>3 623 544.04</b>  |
| <b>Reconciling Items</b>                          |                      |
|   | <b>Difference</b>    |
| Debtor Payments                                   | 1 558.82             |
| Cashier Receipts                                  | -273 541.20          |
| Bank Deposits                                     | -172 753.51          |
| EFT Payments made after period end                | 8 014 145.85         |
| Post Office                                       | -7 533.29            |
| Wages, Salaries and Council paid after period end | 1 819 364.02         |
| Funds Transferred to investment account           | -                    |
| Sweeping/Offlines not captured                    | -0.00                |
| Other   | -5 757 696.65        |
|   | <b>3 623 544.04</b>  |
| Unreconciled Difference                           | 0.0                  |

## 2.10 Municipal Manager's quality certification

### QUALITY CERTIFICATE

I, D. ADONIS, the Municipal Manager of Cederberg 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 of July 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

D. ADONIS

Municipal Manager of Cederberg Municipality – WC012

Signature

Date: 2022-08-12