

CEDERBERG MUNICIPALITY

Monthly Budget Statement

AUGUST 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): Municipal budget and reporting regulations.
MFMA	Local Government: Municipal Finance Management Act (56/2003). 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 approved a revised budget funding plan for implementation.

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 August 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	32 499 951.77	89 124 255.67	89 975 613.00	- 851 357.33	-0.95%
Total Operating Expenditure	337 589 829.11	395 427 849.00	395 427 849.00	39 685 514.11	62 562 047.18	59 203 289.00	3 358 758.18	5.67%
<i>Surplus/(Deficit)</i>	1 106 026.19	- 10 431 281.00	- 10 431 281.00	- 7 185 562.34	26 562 208.49	30 772 324.00	- 4 210 115.51	-13.68%
Capital Transfers and Subsidies (Monetary allocations)	44 973 908.45	58 400 477.00	58 400 477.00	387 755.09	387 755.09	276 958.00	110 797.09	40.01%
Capital Transfers and Subsidies (Allocations in-kind)	2 849 049.05	-	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	48 928 983.69	47 969 196.00	47 969 196.00	- 6 797 807.25	26 949 963.58	31 049 282.00		
Total Capital Expenditure	50 993 025.41	70 530 477.00	70 530 477.00	483 584.29	483 584.29	6 087 390.00	- 2 739 130.00	-92.06%

Monthly actuals for operating revenue and expenditure were below YTD budget; however both were below 10%.

The operating revenue realised is R 851 357.33 under budget while operating expenditure was overspent by R 3 358 758.18.

The capital budget is R 110 797.09 above YTD budget. The total budget is R 70 530 477 and R387 755.09 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 August 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								%	
Revenue By Source									
Property rates	49 281	67 173	67 173	5 142	19 536	18 129	1 407	8%	67 173
Service charges - electricity revenue	116 302	126 308	126 308	12 307	23 520	25 500	(1 980)	-8%	126 308
Service charges - water revenue	31 228	29 456	29 456	2 501	5 355	4 902	453	9%	29 456
Service charges - sanitation revenue	12 004	14 316	14 316	1 093	2 241	2 512	(271)	-11%	14 316
Service charges - refuse revenue	12 779	13 818	13 818	1 162	2 362	2 300	62	3%	13 818
Rental of facilities and equipment	829	437	437	94	145	73	72	99%	437
Interest earned - external investments	750	634	634	155	241	106	135	128%	634
Interest earned - outstanding debtors	4 733	4 006	4 006	404	824	668	157	23%	4 006
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 524	20 800	20 800	87	162	3 545	(3 383)	-95%	20 800
Licences and permits	3	3	3	-	-	-	-	-	3
Agency services	3 672	4 042	4 042	473	674	775	(101)	-13%	4 042
Transfers and subsidies	96 033	94 193	94 193	8 713	33 306	30 942	2 364	8%	94 193
Other revenue	5 465	7 812	7 812	368	758	524	233	44%	7 812
Gains	676	2 000	2 000	-	-	-	-	-	2 000
Total Revenue (excluding capital transfers and contributions)	342 279	384 997	384 997	32 500	89 124	89 976	(851)	-1%	384 997

Variations for 10% above and below YTD budget have been identified. The variations were due to the following:

Service charges - sanitation revenue: Service Charges for sanitation is 11% below YTD budget. This is due to the industrial effluent charges that need to be billed as well as an increase in the direct poverty subsidy. Agreements need to be signed with the major industrial users. The due date for concluding agreements with the users are 30 November 2022. The direct poverty subsidy has increased due to the prolonged period for application for indigent subsidies. Credit control has been implemented which prompted more applications for the indigent subsidy.

Rental of Facilities and Equipment: The variance is 99% above YTD budget. This is due to the biggest clients billing changing from annually to monthly.

Interest Earned – External Investments: The variance is 128% above YTD budget due to grant funding which was received and transferred to the call account. Interest was earned on the balance on the call account.

Interest Earned – Outstanding Debtors: Interest billed on outstanding debtors is 23% above YTD budget due to high outstanding debtors and increase in the prime interest rate

Fines, penalties and forfeits: Fines issued is 95% below YTD budget. The Municipality has initiated the procurement process for appointing a service provider in order to issue speed camera fines. The specifications committee has been held and the tender has been advertised.

Agency services: Revenue from Agency Services is 13% below YTD budget. The agency fees have been accounted for. The agency services income is seasonal in nature and income is expected normally in the first and second quarter of the year.

Other Revenue: Other revenue is 44% above YTD budget. This is due to various categories of revenue. Revenue from tenders advertised is more than budgeted due to the new financial year and new projects that commenced. Income from the resorts increased due to the flower season. Sale of land is below YTD budget. Advertisements are placed for the sale of land. The building plan fees increased due to the market increasing and sale of properties increasing.

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
Expenditure By Type									
Employee related costs	132 380	120 562	120 562	10 365	19 954	18 315	1 639	9%	120 562
Remuneration of councillors	5 000	5 173	5 173	346	839	829	9	1%	5 173
Debt impairment	26 154	38 846	38 846	3 237	6 474	6 474	-		38 846
Depreciation & asset impairment	26 850	28 151	28 151	2 346	4 691	4 692	(0)	0%	28 151
Finance charges	12 206	11 778	11 778	907	1 802	1 963	(161)	-8%	11 778
Bulk purchases - electricity	93 891	103 638	103 638	12 569	17 753	20 923	(3 170)	-15%	103 638
Inventory consumed	8 721	8 185	8 175	545	754	989	(235)	-24%	8 175
Contracted services	54 387	50 254	49 994	8 116	8 393	2 967	5 426	183%	49 994
Transfers and grants	244	1 030	1 030	-	-	89	(89)	-100%	1 030
Other expenditure	23 544	25 811	26 081	1 255	1 901	1 962	(61)	-3%	26 081
Losses	865	2 000	2 000	-	-	-	-		2 000
Total Expenditure	384 243	395 428	395 428	39 686	62 562	59 203	3 359	6%	395 428

Bulk Purchases: Bulk purchases are 15% below YTD budget due to the timing differences of the July invoices and the increase in budget for expected increase in ESKOM tariffs.

Inventory consumed: Expenditure is 24% below YTD budget due to cost containment measures implemented.

Contracted Services: The YTD budget variance is currently 183%, due to expenditure incurred for the Housing projects. Cost containment measures are also 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

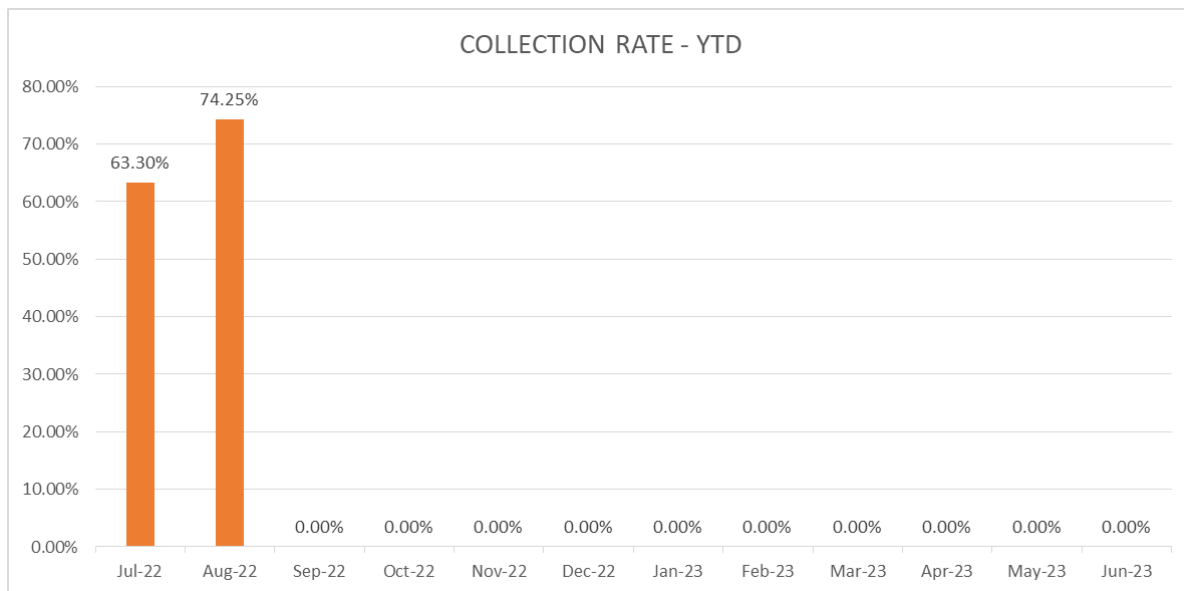
Capital expenditure is 92% below YTD budget. One MIG project is appraised whilst the others are to be appraised in in September. Construction for the INEP project has commenced in late August 2022. For the Informal Settlements projects the contractors are appointed and on site.

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 weekly 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 increased to 74.25% in August 2022. It is expected to increase during the course of the year. The collection rate has however shown improvement in comparison with August 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

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - M02 August									
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									
Financial Performance									
Property rates	49 281	67 173	67 173	5 142	19 536	18 129	1 407	8%	67 173
Service charges	172 313	183 898	183 898	17 064	33 478	35 214	(1 736)	-5%	183 898
Investment revenue	750	634	634	155	241	106	135	128%	634
Transfers and subsidies	96 033	94 193	94 193	8 713	33 306	30 942	2 364	8%	94 193
Other own revenue	23 902	39 099	39 099	1 427	2 563	5 585	(3 022)	-54%	39 099
Total Revenue (excluding capital transfers and contributions)	342 279	384 997	384 997	32 500	89 124	89 976	(851)	-1%	384 997
Employee costs	132 380	120 562	120 562	10 365	19 954	18 315	1 639	9%	120 562
Remuneration of Councillors	5 000	5 173	5 173	346	839	829	9	1%	5 173
Depreciation & asset impairment	26 850	28 151	28 151	2 346	4 691	4 692	(0)	-0%	28 151
Finance charges	12 206	11 778	11 778	907	1 802	1 963	(161)	-8%	11 778
Inventory consumed and bulk purchases	102 612	111 823	111 813	13 115	18 507	21 912	(3 404)	-16%	111 813
Transfers and subsidies	244	1 030	1 030	-	-	89	(89)	-100%	1 030
Other expenditure	104 950	116 911	116 921	12 608	16 768	11 404	5 364	47%	116 921
Total Expenditure	384 243	395 428	395 428	39 686	62 562	59 203	3 359	6%	395 428
Surplus/(Deficit)	(41 964)	(10 431)	(10 431)	(7 186)	26 562	30 772	(4 210)	-14%	(10 431)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	45 632	58 400	58 400	388	388	277	111	40%	58 400
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	3 324	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	6 992	47 969	47 969	(6 798)	26 950	31 049	(4 099)	-13%	47 969
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6 992	47 969	47 969	(6 798)	26 950	31 049	(4 099)	-13%	47 969
Capital expenditure & funds sources									
Capital expenditure	53 247	70 530	70 530	484	484	6 087	(5 604)	-92%	70 530
Capital transfers recognised	45 632	58 400	58 400	388	388	5 817	(5 430)	-93%	58 400
Borrowing	150	8 600	8 600	96	96	-	96	#DIV/0!	8 600
Internally generated funds	7 464	3 530	3 530	-	-	270	(270)	-100%	3 530
Total sources of capital funds	53 247	70 530	70 530	484	484	6 087	(5 604)	-92%	70 530
Financial position									
Total current assets	63 831	40 445	40 445		89 623				40 445
Total non current assets	738 143	818 457	818 457		733 935				818 457
Total current liabilities	133 517	118 393	118 393		126 929				118 393
Total non current liabilities	95 447	111 650	111 650		96 669				111 650
Community wealth/Equity	573 010	628 859	628 859		599 960				628 859
Cash flows									
Net cash from (used) operating	52 036	69 830	69 830	(5 095)	17 843	33 484	15 641	47%	69 830
Net cash from (used) investing	(44 878)	(70 530)	(70 530)	(484)	(484)	(6 087)	(5 604)	92%	(70 530)
Net cash from (used) financing	(5 093)	4 162	4 162	(544)	(73)	(6 052)	(5 979)	99%	4 162
Cash/cash equivalents at the month/year end	11 815	3 746	3 746	-	29 101	21 629	(7 472)	-35%	15 276
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	25 053	6 652	5 165	4 466	3 288	3 237	18 825	61 386	128 071
Creditors Age Analysis									
Total Creditors	18 953	-	-	6 775	7 232	6 754	8 126	19 100	66 941

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August										
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									
Revenue - Functional										
<i>Governance and administration</i>		112 950	90 518	90 518	6 255	31 518	23 650	7 868	33%	90 518
Executive and council		49 959	10 129	10 129	-	10 129	3 327	6 802	204%	10 129
Finance and administration		62 991	80 389	80 389	6 255	21 389	20 322	1 067	5%	80 389
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		40 729	56 990	56 990	8 356	8 996	10 789	(1 793)	-17%	56 990
Community and social services		5 537	7 606	7 606	464	899	1 928	(1 029)	-53%	7 606
Sport and recreation		3 856	3 250	3 250	232	365	232	134	58%	3 250
Public safety		8 136	20 793	20 793	86	158	3 544	(3 385)	-96%	20 793
Housing		23 200	25 340	25 340	7 574	7 574	5 087	2 487	49%	25 340
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 432	9 863	9 863	1 212	1 681	1 354	327	24%	9 863
Planning and development		2 684	2 979	2 979	293	561	445	116	26%	2 979
Road transport		6 748	6 884	6 884	919	1 120	908	211	23%	6 884
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		228 124	286 026	286 026	17 065	47 317	54 460	(7 143)	-13%	286 026
Energy sources		133 391	161 556	161 556	12 308	23 524	30 322	(6 798)	-22%	161 556
Water management		56 450	65 428	65 428	2 501	7 006	11 569	(4 563)	-39%	65 428
Waste water management		21 103	35 009	35 009	1 093	14 425	6 914	7 511	109%	35 009
Waste management		17 179	24 033	24 033	1 162	2 362	5 655	(3 293)	-58%	24 033
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	391 235	443 397	443 397	32 888	89 512	90 253	(741)	-1%	443 397
Expenditure - Functional										
<i>Governance and administration</i>		111 432	105 888	105 888	7 253	13 789	13 590	199	1%	105 888
Executive and council		12 693	11 895	11 895	1 128	2 018	1 680	338	20%	11 895
Finance and administration		97 714	92 911	92 911	6 030	11 603	11 764	(161)	-1%	92 911
Internal audit		1 025	1 082	1 082	95	168	146	22	15%	1 082
<i>Community and public safety</i>		65 315	76 866	76 866	11 503	15 288	9 283	6 005	65%	76 866
Community and social services		9 483	9 071	9 071	566	1 114	1 115	(2)	0%	9 071
Sport and recreation		13 141	12 497	12 497	912	1 825	1 827	(3)	0%	12 497
Public safety		18 120	28 421	28 421	2 155	4 304	4 498	(194)	-4%	28 421
Housing		24 570	26 877	26 877	7 870	8 046	1 843	6 203	337%	26 877
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 903	26 053	26 053	1 869	3 609	3 600	9	0%	26 053
Planning and development		8 561	11 004	11 004	758	1 419	1 358	61	4%	11 004
Road transport		14 342	15 049	15 049	1 110	2 190	2 242	(52)	-2%	15 049
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		184 593	186 621	186 621	19 061	29 875	32 731	(2 855)	-9%	186 621
Energy sources		113 221	122 670	122 670	13 987	20 496	23 655	(3 159)	-13%	122 670
Water management		32 590	29 886	29 886	2 262	4 286	4 266	21	0%	29 886
Waste water management		19 537	18 651	18 651	1 588	2 807	2 542	265	10%	18 651
Waste management		19 244	15 414	15 414	1 223	2 287	2 268	19	1%	15 414
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	384 243	395 428	395 428	39 686	62 562	59 203	3 359	6%	395 428
Surplus/ (Deficit) for the year		6 992	47 969	47 969	(6 798)	26 950	31 049	(4 099)	-13%	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) - M02 August										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	49 959	10 129	10 129	-	10 129	3 327	6 802	204.4%	10 129
Vote 2 - Office of Municipal Manager		39	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		59 957	76 256	76 256	5 862	20 835	19 624	1 211	6.2%	76 256
Vote 4 - Community Development Services		7 983	9 301	9 301	830	1 379	2 414	(1 035)	-42.9%	9 301
Vote 5 - Corporate and Strategic Services		547	2 437	2 437	27	72	212	(139)	-65.9%	2 437
Vote 6 - Planning and Development Services		2 684	2 979	2 979	293	561	445	116	26.0%	2 979
Vote 7 - Public Safety		11 810	24 836	24 836	559	833	4 318	(3 485)	-80.7%	24 836
Vote 8 - Electricity		133 391	161 556	161 556	12 308	23 524	30 322	(6 798)	-22.4%	161 556
Vote 9 - Waste Management		17 179	24 033	24 033	1 162	2 362	5 655	(3 293)	-58.2%	24 033
Vote 10 - Waste Water Management		21 103	35 009	35 009	1 093	14 425	6 914	7 511	108.6%	35 009
Vote 11 - Water		56 450	65 428	65 428	2 501	7 006	11 569	(4 563)	-39.4%	65 428
Vote 12 - Housing		23 200	25 340	25 340	7 574	7 574	5 087	2 487	48.9%	25 340
Vote 13 - Road Transport		3 076	2 842	2 842	446	446	133	312	234.0%	2 842
Vote 14 - Sports and Recreation		3 856	3 250	3 250	232	365	232	134	57.8%	3 250
Total Revenue by Vote	2	391 235	443 397	443 397	32 888	89 512	90 253	(741)	-0.8%	443 397
Expenditure by Vote										
Vote 1 - Executive and Council	1	7 667	7 620	7 620	426	989	1 041	(51)	-4.9%	7 620
Vote 2 - Office of Municipal Manager		13 737	15 304	15 304	1 193	2 266	1 819	447	24.6%	15 304
Vote 3 - Financial Administrative Services		59 569	62 492	62 492	3 955	7 572	8 100	(528)	-6.5%	62 492
Vote 4 - Community Development Services		13 385	11 570	11 570	1 198	2 144	1 719	425	24.7%	11 570
Vote 5 - Corporate and Strategic Services		22 665	19 073	19 073	1 193	2 150	2 183	(33)	-1.5%	19 073
Vote 6 - Planning and Development Services		9 621	6 959	6 959	518	1 029	994	35	3.5%	6 959
Vote 7 - Public Safety		22 719	33 160	33 160	2 371	4 740	4 957	(217)	-4.4%	33 160
Vote 8 - Electricity		113 221	122 670	122 670	13 987	20 496	23 655	(3 159)	-13.4%	122 670
Vote 9 - Waste Management		19 244	15 414	15 414	1 223	2 287	2 268	19	0.8%	15 414
Vote 10 - Waste Water Management		18 260	17 088	17 088	1 497	2 630	2 328	302	13.0%	17 088
Vote 11 - Water		32 590	29 886	29 886	2 262	4 286	4 266	21	0.5%	29 886
Vote 12 - Housing		24 570	26 877	26 877	7 870	8 046	1 843	6 203	336.7%	26 877
Vote 13 - Road Transport		13 852	14 817	14 817	1 079	2 102	2 203	(101)	-4.6%	14 817
Vote 14 - Sports and Recreation		13 141	12 497	12 497	912	1 825	1 827	(3)	-0.1%	12 497
Total Expenditure by Vote	2	384 243	395 428	395 428	39 686	62 562	59 203	3 359	5.7%	395 428
Surplus/ (Deficit) for the year	2	6 992	47 969	47 969	(6 798)	26 950	31 049	(4 099)	-13.2%	47 969

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) - M02 August										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		49 281	67 173	67 173	5 142	19 536	18 129	1 407	8%	67 173
Service charges - electricity revenue		116 302	126 308	126 308	12 307	23 520	25 500	(1 980)	-8%	126 308
Service charges - water revenue		31 228	29 456	29 456	2 501	5 355	4 902	453	9%	29 456
Service charges - sanitation revenue		12 004	14 316	14 316	1 093	2 241	2 512	(271)	-11%	14 316
Service charges - refuse revenue		12 779	13 818	13 818	1 162	2 362	2 300	62	3%	13 818
Rental of facilities and equipment		829	437	437	94	145	73	72	99%	437
Interest earned - external investments		750	634	634	155	241	106	135	128%	634
Interest earned - outstanding debtors		4 733	4 006	4 006	404	824	668	157	23%	4 006
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8 524	20 800	20 800	87	162	3 545	(3 383)	-95%	20 800
Licences and permits		3	3	3	-	-	-	-	-	3
Agency services		3 672	4 042	4 042	473	674	775	(101)	-13%	4 042
Transfers and subsidies		96 033	94 193	94 193	8 713	33 306	30 942	2 364	8%	94 193
Other revenue		5 465	7 812	7 812	368	758	524	233	44%	7 812
Gains		676	2 000	2 000	-	-	-	-	-	2 000
Total Revenue (excluding capital transfers and contributions)		342 279	384 997	384 997	32 500	89 124	89 976	(851)	-1%	384 997
Expenditure By Type										
Employee related costs		132 380	120 562	120 562	10 365	19 954	18 315	1 639	9%	120 562
Remuneration of councillors		5 000	5 173	5 173	346	839	829	9	1%	5 173
Debt impairment		26 154	38 846	38 846	3 237	6 474	6 474	-	-	38 846
Depreciation & asset impairment		26 850	28 151	28 151	2 346	4 691	4 692	(0)	0%	28 151
Finance charges		12 206	11 778	11 778	907	1 802	1 963	(161)	-8%	11 778
Bulk purchases - electricity		93 891	103 638	103 638	12 569	17 753	20 923	(3 170)	-15%	103 638
Inventory consumed		8 721	8 185	8 175	545	754	989	(235)	-24%	8 175
Contracted services		54 387	50 254	49 994	8 116	8 393	2 967	5 426	183%	49 994
Transfers and grants		244	1 030	1 030	-	-	89	(89)	-100%	1 030
Other expenditure		23 544	25 811	26 081	1 255	1 901	1 962	(61)	-3%	26 081
Losses		865	2 000	2 000	-	-	-	-	-	2 000
Total Expenditure		384 243	395 428	395 428	39 686	62 562	59 203	3 359	6%	395 428
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(41 964)	(10 431)	(10 431)	(7 186)	26 562	30 772	(4 210)	(0)	(10 431)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		45 632	58 400	58 400	388	388	277	111	0	58 400
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		3 324	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		6 992	47 969	47 969	(6 798)	26 950	31 049			47 969
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		6 992	47 969	47 969	(6 798)	26 950	31 049			47 969
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6 992	47 969	47 969	(6 798)	26 950	31 049			47 969
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		6 992	47 969	47 969	(6 798)	26 950	31 049			47 969

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) - M02										
August										
Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	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	388	388	-	388	#DIV/0!	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	-	-	600	(600)	-100%	10 000
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		870	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	26 211	25 686	25 686	388	388	600	(212)	-35%	25 686
Single Year expenditure appropriation	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	2 139	-	-	1 739	(1 739)	-100%	2 139
Vote 5 - Corporate and Strategic Services	396	480	480	480	-	-	-	-	-	480
Vote 6 - Planning and Development Services	-	17	17	17	-	-	-	-	-	17
Vote 7 - Public Safety	475	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity	15 355	26 880	26 880	26 880	61	61	3 688	(3 627)	-98%	26 880
Vote 9 - Waste Management	2 849	1 105	1 105	1 105	-	-	-	-	-	1 105
Vote 10 - Waste Water Management	173	10 225	10 225	10 225	35	35	-	35	#DIV/0!	10 225
Vote 11 - Water	4 611	2 689	2 689	2 689	-	-	-	-	-	2 689
Vote 12 - Housing	1 289	-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport	-	960	960	960	-	-	60	(60)	-100%	960
Vote 14 - Sports and Recreation	1 736	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	27 036	44 844	44 844	96	96	5 487	(5 392)	-98%	44 844
Total Capital Expenditure		53 247	70 530	70 530	484	484	6 087	(5 604)	-92%	70 530
Capital Expenditure - Functional Classification										
Governance and administration		397	830	830	-	-	-	-	-	830
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		397	830	830	-	-	-	-	-	830
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 520	12 139	12 139	-	-	2 339	(2 339)	-100%	12 139
Community and social services		150	2 139	2 139	-	-	1 739	(1 739)	-100%	2 139
Sport and recreation		2 606	-	-	-	-	-	-	-	-
Public safety		475	-	-	-	-	-	-	-	-
Housing		1 289	10 000	10 000	-	-	600	(600)	-100%	10 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 699	3 449	3 449	388	388	60	328	546%	3 449
Planning and development		2 699	2 489	2 489	388	388	-	388	#DIV/0!	2 489
Road transport		-	960	960	-	-	60	(60)	-100%	960
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		45 630	54 113	54 113	96	96	3 688	(3 592)	-97%	54 113
Energy sources		15 402	26 880	26 880	61	61	3 688	(3 627)	-98%	26 880
Water management		22 411	15 903	15 903	-	-	-	-	-	15 903
Waste water management		4 968	10 225	10 225	35	35	-	35	#DIV/0!	10 225
Waste management		2 849	1 105	1 105	-	-	-	-	-	1 105
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	53 247	70 530	70 530	484	484	6 087	(5 604)	-92%	70 530
Funded by:										
National Government		45 632	48 400	48 400	388	388	5 217	(4 830)	-93%	48 400
Provincial Government		-	10 000	10 000	-	-	600	(600)	-100%	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)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		45 632	58 400	58 400	388	388	5 817	(5 430)	-93%	58 400
Borrowing	6	150	8 600	8 600	96	96	-	96	#DIV/0!	8 600
Internally generated funds		7 464	3 530	3 530	-	-	270	(270)	-100%	3 530
Total Capital Funding		53 247	70 530	70 530	484	484	6 087	(5 604)	-92%	70 530

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

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		3 258	3 746	3 746	6 365	3 746
Call investment deposits		8 557	-	-	22 736	-
Consumer debtors		31 979	27 093	27 093	41 785	27 093
Other debtors		18 583	8 200	8 200	17 361	8 200
Current portion of long-term receivables		-	-	-	-	-
Inventory		1 454	1 406	1 406	1 376	1 406
Total current assets		63 831	40 445	40 445	89 623	40 445
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		74 398	76 953	76 953	74 389	76 953
Investments in Associate		-	-	-	-	-
Property, plant and equipment		662 702	740 666	740 666	658 503	740 666
Biological		-	-	-	-	-
Intangible		1 044	838	838	1 044	838
Other non-current assets		-	-	-	-	-
Total non current assets		738 143	818 457	818 457	733 935	818 457
TOTAL ASSETS		801 974	858 902	858 902	823 558	858 902
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		459	4 648	4 648	459	4 648
Consumer deposits		2 637	2 738	2 738	2 719	2 738
Trade and other payables		118 781	96 705	96 705	112 008	96 705
Provisions		11 640	14 303	14 303	11 743	14 303
Total current liabilities		133 517	118 393	118 393	126 929	118 393
Non current liabilities						
Borrowing		7 652	17 407	17 407	7 497	17 407
Provisions		87 795	94 244	94 244	89 173	94 244
Total non current liabilities		95 447	111 650	111 650	96 669	111 650
TOTAL LIABILITIES		228 964	230 044	230 044	223 598	230 044
NET ASSETS	2	573 010	628 859	628 859	599 960	628 859
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		573 010	628 859	628 859	599 960	628 859
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	573 010	628 859	628 859	599 960	628 859

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		47 818	62 135	62 135	6 034	9 857	16 770	(6 913)	-41%	62 135
Service charges		157 164	170 975	170 975	14 477	30 624	32 936	(2 312)	-7%	170 975
Other revenue		14 202	15 555	15 555	849	37	1 928	(1 891)	-98%	15 555
Transfers and Subsidies - Operational		101 337	94 193	94 193	4 275	39 345	30 942	8 403	27%	94 193
Transfers and Subsidies - Capital		45 632	58 400	58 400	-	8 696	277	8 419	3040%	58 400
Interest		710	634	634	155	241	106	135	128%	634
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(309 825)	(327 608)	(327 608)	(30 675)	(70 547)	(48 814)	21 733	-45%	(327 608)
Finance charges		(4 758)	(3 425)	(3 425)	(211)	(410)	(571)	(161)	28%	(3 425)
Transfers and Grants		(244)	(1 030)	(1 030)	-	-	(89)	(89)	100%	(1 030)
NET CASH FROM/(USED) OPERATING ACTIVITIES		52 036	69 830	69 830	(5 095)	17 843	33 484	15 641	47%	69 830
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		32	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(44 910)	(70 530)	(70 530)	(484)	(484)	(6 087)	(5 604)	92%	(70 530)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(44 878)	(70 530)	(70 530)	(484)	(484)	(6 087)	(5 604)	92%	(70 530)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	8 600	8 600	-	-	-	-	-	8 600
Increase (decrease) in consumer deposits		221	210	210	(61)	82	35	47	135%	210
Payments										
Repayment of borrowing		(5 314)	(4 648)	(4 648)	(484)	(156)	(6 087)	(5 932)	97%	(4 648)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 093)	4 162	4 162	(544)	(73)	(6 052)	(5 979)	99%	4 162
NET INCREASE/ (DECREASE) IN CASH HELD										
		2 065	3 461	3 461	(6 123)	17 286	21 344			3 461
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		29 101	21 629			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 - M02 August																
Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source																
Property rates		3 823	6 034	4 557	4 559	4 546	4 547	4 545	4 553	4 538	4 536	4 535	11 363	62 135	64 869	67 788
Service charges - electricity revenue		11 689	10 866	10 720	10 302	8 014	11 142	7 966	9 955	9 050	10 013	8 634	14 911	123 262	132 470	142 366
Service charges - water revenue		2 640	2 447	1 858	2 052	1 923	1 881	2 117	1 990	2 034	2 210	2 020	347	23 518	24 553	25 658
Service charges - sanitation revenue		860	878	1 079	1 042	1 005	1 015	908	1 030	924	1 043	1 087	1 324	12 195	12 732	13 305
Service charges - refuse		933	1 035	989	1 017	992	1 003	986	1 009	999	1 006	1 010	1 021	11 999	12 527	13 091
Rental of facilities and equipment		51	94	36	36	36	36	36	36	36	36	36	(36)	437	456	477
Interest earned - external investments		86	155	53	53	53	53	53	53	53	53	53	(82)	634	662	692
Interest earned - outstanding debtors		25	(749)	-	-	-	-	-	-	-	-	-	724	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		75	87	288	292	292	291	265	265	261	262	257	627	3 262	3 263	3 267
Licences and permits		-	-	-	3	-	-	-	-	-	-	-	-	3	3	3
Agency services		200	473	383	424	363	283	377	388	323	247	216	363	4 042	4 219	4 409
Transfers and Subsidies - Operational		35 070	4 275	2 093	2 454	2 313	19 493	1 386	6 785	18 352	1 864	1 725	(1 618)	94 193	81 903	93 509
Other revenue		(1 138)	194	406	1 665	1 019	801	234	490	855	1 463	302	1 519	7 812	8 570	9 143
Cash Receipts by Source		54 314	25 791	22 461	23 899	20 557	40 546	18 873	26 555	37 424	22 734	19 875	30 464	343 492	346 228	373 707
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		8 696	-	6 887	8 669	3 834	4 578	2 865	569	9 449	8 595	6 723	(2 465)	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	34	17	17	17	17	17	17	17	17	17	(30)	210	210	210
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		63 057	25 825	29 366	32 585	24 408	45 142	21 756	27 141	46 891	31 347	26 615	36 569	410 703	396 060	422 101
Cash Payments by Type																
Employee related costs		9 490	10 376	9 474	9 586	14 355	9 968	9 785	9 785	9 785	9 364	9 558	8 021	119 547	125 999	134 519
Remuneration of councillors		493	346	415	415	415	415	410	438	409	392	388	637	5 173	5 530	5 917
Interest paid		199	211	285	285	285	285	285	285	285	285	285	446	3 425	3 491	3 055
Bulk purchases - Electricity		28 947	9 926	10 317	9 916	7 713	10 724	7 667	9 582	8 710	9 638	8 310	(2 812)	118 638	144 598	157 515
Acquisitions - water & other inventory		19	656	569	783	690	359	637	996	675	798	720	1 212	8 115	8 481	8 867
Contracted services		277	8 116	2 688	2 685	3 692	1 886	2 808	6 419	6 757	4 824	6 217	3 886	50 254	23 818	30 271
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	8	16	5	5	88	5	348	55	64	436	1 030	1 075	1 128
General expenses		646	1 255	796	2 899	1 682	1 820	2 160	1 001	3 384	766	3 220	6 254	25 881	26 952	28 060
Cash Payments by Type		40 071	30 886	24 552	26 585	28 838	25 463	23 839	28 513	30 354	26 122	28 762	18 079	332 063	339 944	369 332
Other Cash Flows/Payments by Type																
Capital assets		-	484	8 332	6 754	4 439	9 870	5 639	9 889	8 169	4 889	3 121	8 943	70 530	50 799	48 519
Repayment of borrowing		95	61	1 162	-	-	1 162	-	-	1 162	-	-	1 006	4 648	4 874	4 874
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		40 166	31 430	34 047	33 339	33 277	36 495	29 478	38 402	39 685	31 011	31 884	28 028	407 241	395 617	422 726
NET INCREASE/(DECREASE) IN CASH HELD																
		22 891	(5 605)	(4 681)	(754)	(8 869)	8 647	(7 723)	(11 260)	7 206	336	(5 269)	8 541	3 461	443	(624)
Cash/cash equivalents at the month/year beginning:		11 815	34 706	29 101	24 420	23 667	14 798	23 445	15 723	4 462	11 688	12 004	6 735	11 815	15 276	15 719
Cash/cash equivalents at the month/year end:		34 706	29 101	24 420	23 667	14 798	23 445	15 723	4 462	11 688	12 004	6 735	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

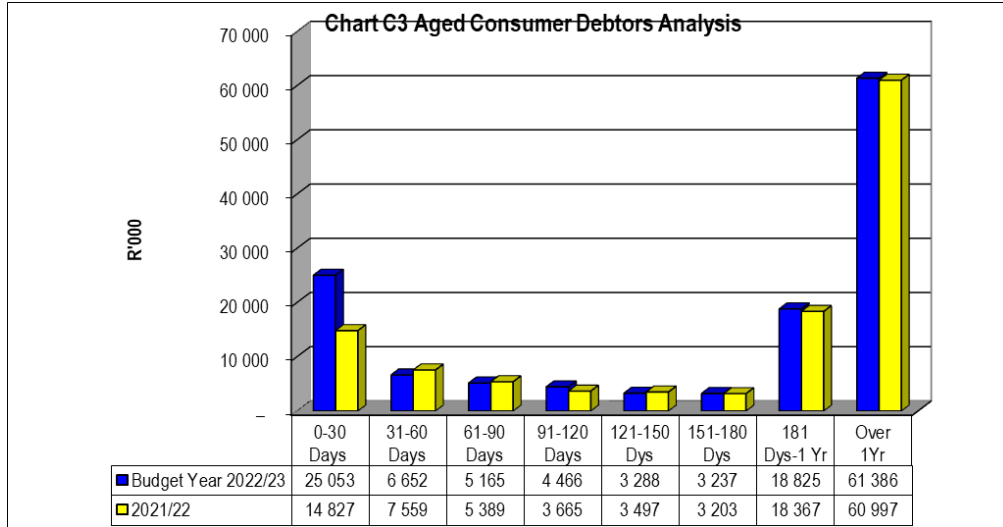


Figure 1: Aged Debtors Analysis

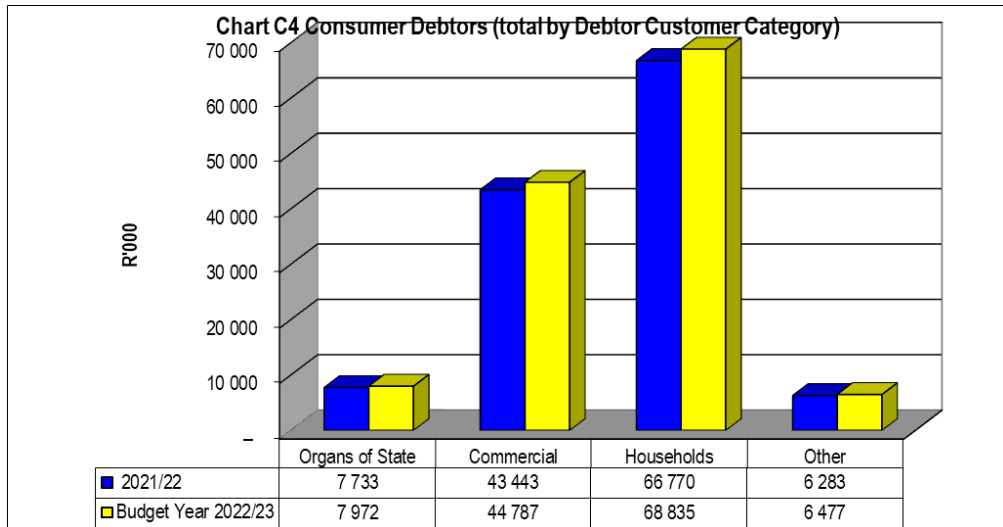


Figure 2: Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	14 642	-	-	6 775	7 232	6 754	8 126	19 100	62 630	51 920
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	118	-	-	-	-	-	-	-	118	3 374
Auditor General	0800	-	-	-	-	-	-	-	-	-	686
Other	0900	4 193	-	-	-	-	-	-	-	4 193	15 592
Total By Customer Type	1000	18 953	-	-	6 775	7 232	6 754	8 126	19 100	66 941	71 571

As can be seen from Table 13, bulk of the outstanding creditors is due to ESKOM. The Municipality has a payment arrangement with ESKOM and pays the account in terms of the arrangement.

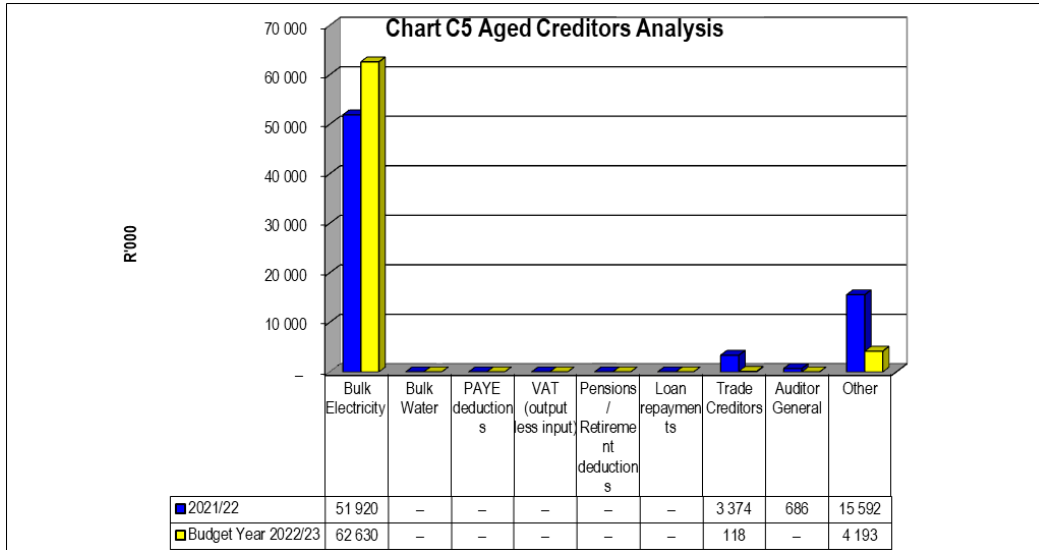


Figure 3: Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	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
		Yrs/Months												
R thousands														
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	3.25%				22 637	99	-	-	22 736
														-
														-
														-
														-
														-
														-
														-
														-
Municipality sub-total										22 637		-	-	22 736
Entities														
														-
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									22 637		-	-	22 736

2.4 Long Term Liabilities

REPORT TO FINANCE PORTFOLIO COMMITTEE

CEDERBERG MUNICIPALITY

SUMMARY OF EXTERNAL LOANS FOR AUGUST 2022

Borrowing Institution	Balance 01 August 2022	Interest Capital August 2022	Repayment August 2022	Interest Paid	Received	Balance at 31 August 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	15.46%	
ABSA (038-7230-0993)	R 2 072 429.04	R -	R -	R -	R -	R 2 072 429.04	26.23%	
ABSA (038-7230-0994)	R 952 355.03	R -	R -	R -	R -	R 952 355.03	12.05%	
ABSA (038-7230-0995)	R 1 077 177.02	R -	R -	R -	R -	R 1 077 177.02	13.63%	
STANDARD BANK (00-407-958)	R 1 815 152.85	R -	R -	R -	R -	R 1 815 152.85	22.97%	
ISUZU KB 250c Fleetside Regular CAB	R -	R -	R -	R -	R -	R -	0.00%	
ISUZU KB 250c Fleetside Regular CAB	R -	R -	R -	R -	R -	R -	0.00%	
ISUZU KB 250c Fleetside Regular CAB	R -	R -	R -	R -	R -	R -	0.00%	
Chevrolet Utility 1.4 + A/C (M18)	R -	R -	R -	R -	R -	R -	0.00%	
Chevrolet Utility 1.4 + A/C (M18)	R -	R -	R -	R -	R -	R -	0.00%	
ISUZU KB 250c Fleetside Regular CAB	R -	R -	R -	R -	R -	R -	0.00%	
ISUZU KB 250c Fleetside Regular CAB	R 4 897.81	R 44.93	R 4 943.40	R -	R -	R -0.66	0.00%	
ISUZU KB 250c Fleetside Regular CAB	R 8 644.47	R 79.29	R 8 723.66	R -	R -	R 0.10	0.00%	
ISUZU N Series NLR 150	R 9 349.72	R 85.76	R 9 435.81	R -	R -	R -0.33	0.00%	
ISUZU KB 250c Fleetside Regular CAB	R 4 897.81	R 44.93	R 4 943.40	R -	R -	R -0.66	0.00%	
ISUZU N Series NLR 150	R 9 349.72	R 85.76	R 9 435.81	R -	R -	R -0.33	0.00%	
ISUZU N Series NLR 150	R 9 349.72	R 85.76	R 9 435.81	R -	R -	R -0.33	0.00%	
ISUZU N Series NLR 150	R 9 349.72	R 85.76	R 9 435.81	R -	R -	R -0.33	0.00%	
ISUZU KB 250c Fleetside Regular CAB	R 4 897.81	R 44.93	R 4 943.40	R -	R -	R -0.66	0.00%	
TOYOTA ETIOS SEDAN 1.5SD SPRINT	R 3 863.18	R 35.44	R 3 899.19	R -	R -	R -0.57	0.00%	
TOYOTA ETIOS SEDAN 1.5SD SPRINT	R 3 863.18	R 35.44	R 3 899.19	R -	R -	R -0.57	0.00%	
SAMSUNG 057400 PABX System	R -	R -	R -	R -	R -	R -	0.00%	
SAMSUNG 057400 PABX System	R -	R -	R -	R -	R -	R -	0.00%	
Office Equipment - Printers Sky Metro	R 943 823.62	R 67 967.00	R 250 000.00	R -	R -	R 761 790.62	9.64%	
	R 8 151 212.61	R 68 595.00	R 319 095.48	R -	R -	R 7 900 712.13	100%	R -

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 - M02 August										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		67 214	73 048	73 048	2 472	27 957	2 472	25 485	1031.0%	73 048
Local Government Equitable Share		55 044	61 451	61 451	-	23 965	-	23 965	#DIV/0!	61 451
Finance Management		2 023	2 132	2 132	2 132	2 132	2 132	-	-	2 132
EPWP Incentive		1 755	1 359	1 359	340	340	340	-	-	1 359
Municipal Infrastructure Grant (PMU)		816	848	848	-	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	#DIV/0!	3 130
Regional Bulk Infrastructure Grant (VAT)		2 736	1 982	1 982	-	-	-	-	-	1 982
Provincial Government:		30 084	21 145	21 145	1 803	11 388	1 803	9 585	531.6%	21 145
PGWC Financial Management Capacity Building Grant		250	-	-	-	-	-	-	-	-
Transport Infrastructure Grant		-	95	95	-	-	-	-	-	95
Library Services: MRFG		5 302	5 408	5 408	1 803	1 803	1 803	-	-	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	#DIV/0!	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	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	97 298	94 193	94 193	4 275	39 345	4 275	35 070	820.4%	94 193
Capital Transfers and Grants										
National Government:		50 507	48 400	48 400	-	8 696	-	8 696	#DIV/0!	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	#DIV/0!	20 870
Regional Bulk Infrastructure Grant (RBIG)		18 243	13 215	13 215	-	-	-	-	-	13 215
Provincial Government:		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
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	50 667	58 400	58 400	-	8 696	-	8 696	#DIV/0!	58 400
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	147 966	152 593	152 593	4 275	48 041	4 275	43 766	1023.8%	152 593

Table 16: SC7(1) Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		66 387	73 048	73 048	710	24 880	23 996	884	3.7%	73 048
Local Government Equitable Share		55 044	61 451	61 451	-	23 965	20 187	3 778	18.7%	61 451
Finance Management		2 023	2 132	2 132	153	189	700	(511)	-72.9%	2 132
EPWP Incentive		1 755	1 359	1 359	317	391	446	(55)	-12.3%	1 359
Municipal Infrastructure Grant (PMU)		816	848	848	182	276	279	(3)	-1.0%	848
Municipal Infrastructure Grant (VAT)		1 665	2 145	2 145	58	58	705	(646)	-91.7%	2 145
Water Services Infrastructure Grant (VAT)		377	-	-	-	-	-	-	-	-
Integrated National Electrification Grant (VAT)		2 037	3 130	3 130	-	-	1 028	(1 028)	-	3 130
Regional Bulk Infrastructure Grant (VAT)		2 670	1 982	1 982	-	-	651	(651)	-	1 982
Provincial Government:		29 647	21 145	21 145	8 003	8 426	6 946	1 480	21.3%	21 145
PGWC Financial Management Capacity Building Grant		96	-	-	-	-	-	-	-	-
Transport Infrastructure Grant		0	95	95	-	-	31	(31)	-100.0%	95
Library Services: MRFG		5 302	5 408	5 408	423	847	1 777	(930)	-52.3%	5 408
Thusong Service Centre (Sustainability Operational Support)		138	150	150	-	-	49	(49)	-100.0%	150
CDW Support		72	152	152	6	6	50	(44)	-	152
Human Settlement Development Grant		21 728	15 340	15 340	7 574	7 574	5 039	2 534	-	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	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		96 033	94 193	94 193	8 713	33 306	30 942	2 364	7.6%	94 193
Capital expenditure of Transfers and Grants										
National Government:		45 632	48 400	48 400	388	388	230	158	68.9%	48 400
Municipal Infrastructure Grant (MIG)		10 153	14 316	14 316	388	388	68	320	471.1%	14 316
Water Services Infrastructure Grant		2 716	-	-	-	-	-	-	-	-
Integrated National Electrification Grant (INEG)		14 963	20 870	20 870	-	-	99	(99)	-100.0%	20 870
Regional Bulk Infrastructure Grant (RBIG)		17 800	13 215	13 215	-	-	63	(63)	-100.0%	13 215
Provincial Government:		-	10 000	10 000	-	-	47	(47)	-100.0%	10 000
Library Services MRF Capital		-	-	-	-	-	-	-	-	-
Municipal Drought Support		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant (Capital)		-	-	-	-	-	-	-	-	-
Human Settlement Development Grant (Capital)		-	10 000	10 000	-	-	47	(47)	-	10 000
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		45 632	58 400	58 400	388	388	277	111	40.0%	58 400
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 665	152 593	152 593	9 101	33 694	31 219	2 475	7.9%	152 593

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 - M02 August										
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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 977	4 297	4 297	270	674	689	(15)	-2%	4 297
Pension and UIF Contributions		300	239	239	32	67	38	29	75%	239
Medical Aid Contributions		100	100	100	8	16	16	0	1%	100
Motor Vehicle Allowance		217	217	217	4	12	35	(23)	-65%	217
Cellphone Allowance		406	320	320	32	70	51	18	36%	320
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 000	5 173	5 173	346	839	829	9	1%	5 173
% increase	4		3.5%	3.5%						3.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 543	4 020	4 020	304	668	624	44	7%	4 020
Pension and UIF Contributions		182	500	500	15	29	76	(47)	-62%	500
Medical Aid Contributions		-	57	57	-	-	9	(9)	-100%	57
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		174	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		350	432	432	13	34	66	(32)	-48%	432
Cellphone Allowance		113	234	234	13	27	35	(9)	-25%	234
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	22	22	0	0	3	(3)	-99%	22
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 362	5 266	5 266	344	758	813	(55)	-7%	5 266
% increase	4		-1.8%	-1.8%						-1.8%
Other Municipal Staff										
Basic Salaries and Wages		88 353	80 340	80 340	6 884	12 967	12 197	770	6%	80 340
Pension and UIF Contributions		13 903	12 929	12 929	1 099	2 203	1 961	242	12%	12 929
Medical Aid Contributions		4 504	4 983	4 983	429	867	756	111	15%	4 983
Overtime		4 214	3 287	3 287	274	545	499	46	9%	3 287
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 970	4 656	4 656	520	1 006	706	300	42%	4 656
Cellphone Allowance		431	246	246	37	69	37	32	86%	246
Housing Allowances		355	325	325	25	50	49	1	2%	325
Other benefits and allowances		5 134	4 035	4 035	415	807	614	193	31%	4 035
Payments in lieu of leave		1 080	2 152	2 152	161	326	326	-	-	2 152
Long service awards		525	590	590	44	89	89	-	-	590
Post-retirement benefit obligations		1 549	1 754	1 754	131	266	266	-	-	1 754
Sub Total - Other Municipal Staff		127 018	115 296	115 296	10 021	19 196	17 501	1 695	10%	115 296
% increase	4		-9.2%	-9.2%						-9.2%
Total Parent Municipality		137 380	125 735	125 735	10 710	20 793	19 144	1 649	9%	125 735
			-8.5%	-8.5%						-8.5%
TOTAL SALARY, ALLOWANCES & BENEFITS		137 380	125 735	125 735	10 710	20 793	19 144	1 649	9%	125 735
% increase	4		-8.5%	-8.5%						-8.5%
TOTAL MANAGERS AND STAFF		132 380	120 562	120 562	10 365	19 954	18 315	1 639	9%	120 562

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
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
R thousands									
Monthly expenditure performance trend									
July	2 230	2 739	2 739	–	–	2 739	2 739	100.0%	0%
August	2 238	3 348	3 348	484	484	6 087	5 604	92.1%	1%
September	345	8 332	8 332	–	–	14 420	14 420	100.0%	0%
October	1 340	6 754	6 754	–	–	21 174	21 174	100.0%	0%
November	2 701	4 439	4 439	–	–	25 613	25 613	100.0%	0%
December	154	9 870	9 870	–	–	35 483	35 483	100.0%	0%
January	299	5 639	5 639	–	–	41 122	41 122	100.0%	0%
February	828	9 889	9 889	–	–	51 011	51 011	100.0%	0%
March	21 816	8 169	8 169	–	–	59 181	59 181	100.0%	0%
April	3 279	4 889	4 889	–	–	64 070	64 070	100.0%	–
May	3 621	3 121	3 121	–	–	67 191	67 191	100.0%	–
June	14 394	3 339	3 339	–	–	70 530	70 530	100.0%	–
Total Capital expenditure	53 247	70 530	70 530	484					

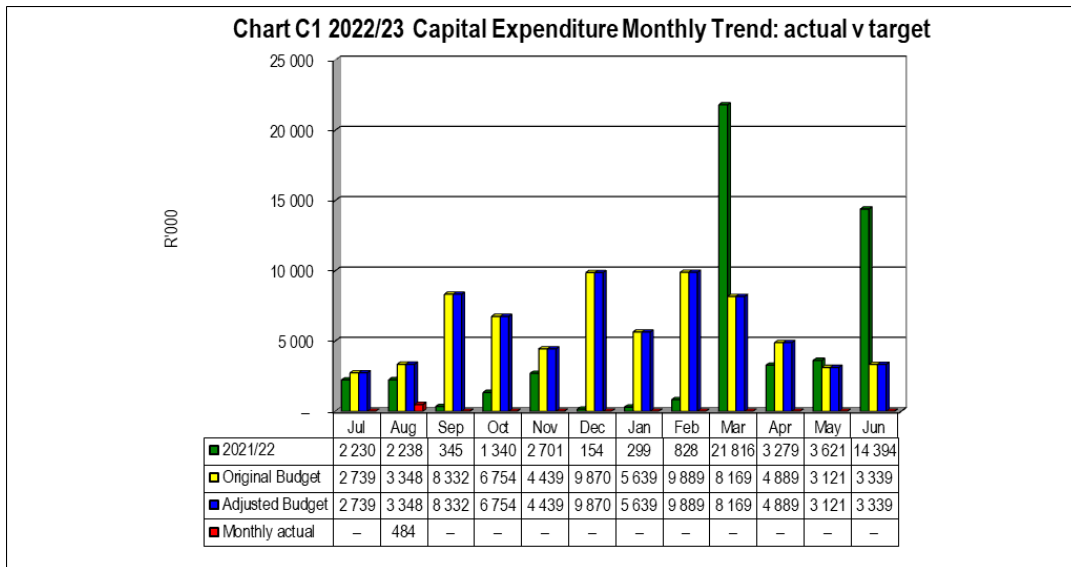


Figure 4: Capital Expenditure Monthly Trend (Actual vs Target)

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 - M02 August										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		37 581	45 624	45 624	-	-	4 228	4 228	100.0%	45 624
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14 986	22 320	22 320	-	-	3 628	3 628	100.0%	22 320
<i>LV Networks</i>		14 986	22 320	22 320	-	-	3 628	3 628	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	-	-	600	600	100.0%	5 090
<i>Reticulation</i>		-	5 090	5 090	-	-	600	600	100.0%	5 090
<i>Waste Water Treatment Works</i>		4 795	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		1 514	2 139	2 139	-	-	1 739	1 739	100.0%	2 139
Community Facilities		1 514	2 139	2 139	-	-	1 739	1 739	100.0%	2 139
<i>Halls</i>		150	2 139	2 139	-	-	1 739	1 739	100.0%	2 139
<i>Public Ablution Facilities</i>		1 363	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		394	497	486	-	-	(11)	(11)	100.0%	486
Computer Equipment		394	497	486	-	-	(11)	(11)	100.0%	486
Furniture and Office Equipment		1 033	-	11	-	-	11	11	100.0%	11
Furniture and Office Equipment		1 033	-	11	-	-	11	11	100.0%	11
Machinery and Equipment		1 202	7 350	7 350	96	96	60	(36)	-59.7%	7 350
Machinery and Equipment		1 202	7 350	7 350	96	96	60	(36)	-59.7%	7 350
Transport Assets		3 324	1 860	1 860	-	-	60	60	100.0%	1 860
Transport Assets		3 324	1 860	1 860	-	-	60	60	100.0%	1 860
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	45 047	57 471	57 471	96	96	6 087	5 992	98.4%	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 - M02										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		172	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		172	-	-	-	-	-	-	-	-
Reservoirs		172	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		1 735	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 735	-	-	-	-	-	-	-	-
Outdoor Facilities		1 735	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	1 907	-	-	-	-	-	-	-	-

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 - M02 August										
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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		15 385	14 555	14 431	1 016	1 858	1 748	(110)	-6.3%	14 431
Roads Infrastructure		6 995	7 399	7 399	489	964	1 043	80	7.6%	7 399
Roads		6 512	6 513	6 513	489	964	958	(6)	-0.6%	6 513
Road Structures		483	886	886	-	-	85	85	100.0%	886
Storm water Infrastructure		714	846	846	45	85	111	26	23.3%	846
Storm water Conveyance		701	781	781	45	85	103	18	17.4%	781
Attenuation		13	65	65	-	-	8	8	100.0%	65
Electrical Infrastructure		744	664	664	28	31	72	40	56.1%	664
LV Networks		744	664	664	28	31	72	40	56.1%	664
Water Supply Infrastructure		1 147	917	817	19	76	(20)	(96)	491.1%	817
Water Treatment Works		172	237	237	-	-	21	21	100.0%	237
Distribution		975	680	580	19	76	(40)	(116)	289.9%	580
Sanitation Infrastructure		5 291	4 299	4 299	397	663	537	(126)	-23.5%	4 299
Reticulation		5 073	3 974	3 974	383	648	516	(132)	-25.6%	3 974
Waste Water Treatment Works		217	325	325	14	16	22	6	27.7%	325
Solid Waste Infrastructure		495	431	407	38	38	4	(34)	-760.5%	407
Landfill Sites		495	431	407	38	38	4	(34)	-760.5%	407
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		8 293	7 180	7 160	548	1 104	1 013	(92)	-9.1%	7 160
Community Facilities		6 692	5 794	5 774	439	883	825	(58)	-7.0%	5 774
Halls		901	407	407	29	59	49	(10)	-21.0%	407
Libraries		7	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		16	50	50	-	-	6	6	100.0%	50
Public Open Space		5 768	5 337	5 317	410	823	770	(53)	-6.9%	5 317
Sport and Recreation Facilities		1 602	1 386	1 386	110	222	187	(34)	-18.2%	1 386
Outdoor Facilities		1 602	1 386	1 386	110	222	187	(34)	-18.2%	1 386
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		291	533	533	0	0	52	52	99.9%	533
Operational Buildings		291	533	533	0	0	52	52	99.9%	533
Municipal Offices		291	533	533	0	0	52	52	99.9%	533
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		41	105	105	-	-	8	8	100.0%	105
Computer Equipment		41	105	105	-	-	8	8	100.0%	105
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		83	282	282	0	0	18	18	99.5%	282
Machinery and Equipment		83	282	282	0	0	18	18	99.5%	282
Transport Assets		4 417	3 268	3 268	252	295	283	(12)	-4.3%	3 268
Transport Assets		4 417	3 268	3 268	252	295	283	(12)	-4.3%	3 268
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	28 510	25 923	25 779	1 816	3 257	3 122	(135)	-4.3%	25 779

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 AUG 2022

	Amount
Bank Statement Balance	19 688 810.40
4053578397	-
4076391003	-
4076391273	-
72194774	0.00
72194480	-
82163324	19 486 114.25
32630263	202 696.15
Cashbook Balance	6 358 927.18
39999010203	-
39999010204	-
39999010301	319 377.29
39999010302	3 150 000.00
39999010303	-3 088 607.98
39999010305	-6 947.50
39999010701	4 992 036.96
39999010702	556 041 713.44
39999010703	-554 148 870.35
39999010704	210 566.31
39999010705	-1 110 350.99
39999010802	72 414.99
39999010805	-72 404.99
39999010902	61 193.88
39999010905	-61 193.88
Difference	13 329 883.22
Reconciling Items	
	Difference
Debtor Payments	30 703.61
Cashier Receipts	-739 854.60
Bank Deposits	-10.00
EFT Payments made after period end	18 014 260.21
Post Office	-10 784.68
Wages, Salaries and Council paid after period end	2 278 886.15
Funds Transferred to investment account	-
Sweeping/Offlines not captured	-150 000.00
Other	-6 093 317.47
	13 329 883.22
Unreconciled Difference	0.0

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

I, C. Sheldon, the Acting Municipal Manager of Cederberg Municipality, hereby certify that –

(Mark as appropriate)

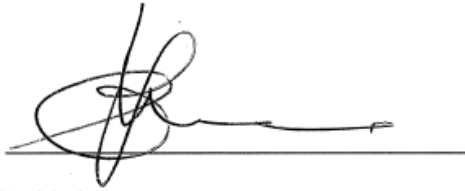
- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

For the month of August 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

C. SHELDON

Municipal Manager of Cederberg Municipality – WC012

Signature

A handwritten signature in black ink, appearing to be 'C. Sheldon', written over a horizontal line.

Date: 2022-09-14