

CEDERBERG MUNICIPALITY

Quarterly Budget Statement

JULY - SEPTEMBER 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.

TABLE OF CONTENTS

GLOSSARY.....	5
LEGISLATIVE FRAMEWORK:	7
1 PART 1: IN-YEAR REPORT	8
1.1 MAYOR’S REPORT.....	8
1.1.1 <i>Implementation of budget in terms of SDBIP</i>	8
1.1.2 <i>Financial problems or risks facing the Municipality</i>	8
1.1.3 <i>Other information</i>	8
1.2 COUNCIL RESOLUTIONS.....	9
1.3 EXECUTIVE SUMMARY	10
1.3.1 <i>Introduction</i>	10
1.3.2 <i>Consolidated Performance</i>	10
1.3.3 <i>Material variances from SDBIP</i>	14
1.3.4 <i>Remedial or Corrective Steps</i>	14
1.4 IN-YEAR BUDGET STATEMENT TABLES.....	14
2 PART 2: SUPPORTING DOCUMENTATION	24
2.1 DEBTORS’ ANALYSIS	24
2.2 CREDITORS’ ANALYSIS.....	25
2.3 INVESTMENT PORTFOLIO ANALYSIS	26
2.4 LONG TERM LIABILITIES.....	27
2.5 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	28
2.6 COUNCILOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS	30
2.7 CAPITAL PROGRAM PERFORMANCE.....	31
2.8 MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN.....	35
2.9 OTHER SUPPORTING DOCUMENTS	36
2.9.1 <i>Bank Reconciliation</i>	36
2.9.2 <i>Capital Expenditure</i>	37
2.9.3 <i>Cost Containment</i>	37
2.10 MUNICIPAL MANAGER’S QUALITY CERTIFICATION.....	39
2.11 TOP LAYER KPI REPORT	41
2.11.1 <i>Office of Municipal Manager</i>	41
2.11.2 <i>Support Services</i>	43
2.11.3 <i>Community Services and Public Safety</i>	56
2.11.4 <i>Technical Services</i>	59
2.11.5 <i>Overall Summary of Results</i>	67

LIST OF TABLES

Table 1: Consolidated Overview of the 2022/2023 MTREF	10
Table 2: Revenue by Source	11
Table 3: Operating Expenditure by Type	12
Table 4: C1 Quarterly Budget Statement Summary	15
Table 5: C2 Statement of Financial Performance (Functional Classification)	16
Table 6: C3 Financial Performance (Revenue and Expenditure by Municipal Vote)	17
Table 7: C4 Financial Performance (Revenue and Expenditure).....	18
Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding)	19
Table 9: C6 Financial Position	21
Table 10: C7 Cash Flow	22
Table 11: SC9 Actuals and Revised Targets for Cash Receipts	23
Table 12: SC3 Aged Debtors.....	24
Table 13: SC4 Aged Creditors.....	25
Table 14: SC5 Investment Portfolio	26
Table 15: SC6 Transfers and Grant Receipts	28
Table 16: SC7(1) Transfers and Grant Expenditure.....	29
Table 17: SC8 Councilor and Staff Benefits	30
Table 18: SC12 Capital Expenditure Trend.....	31
Table 19: SC13a Capital Expenditure on New Assets by Asset Class	32
Table 20: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class	33
Table 21: SC13c Expenditure on Repairs and Maintenance by Asset Class	34

LIST OF FIGURES

Figure 1: Aged Debtors Analysis	24
Figure 2: Consumer Debtors by Debtor Customer Category	25
Figure 3: Aged Creditors Analysis	26
Figure 4: Capital Expenditure Monthly Trend (Actual vs Target).....	31

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.

Mscosa	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 52d: Quarterly Budget Statements

The Mayor of a municipality:

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

Municipal budget and reporting regulations (MBRR) – Section 31 to 32

Quarterly Reports on Implementation of Budget

- (31) (1) The mayor's quarterly report on the implementation of the budget and financial state of affairs of the municipality as required by section 52(d) of the Act must be (a) in the format specified in Schedule C and include all the tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1); and (b) consistent with the monthly budget statements for September, December, March and June as applicable; and (c) submitted to National Treasury within five days of tabling the report in the council.

Publication of Quarterly reports on implementation of budget

- (32) When publishing the quarterly reports on the implementation of the budget in terms of section 75(1)(k) of the Act, the municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the quarterly report on the implementation of the budget and the financial state of affairs of the municipality, including (a) summaries of quarterly reports 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 Quarterly Budget Statement and supporting documentation for the quarter ending 30 September 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	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Operating Revenue	338 695 855.30	384 996 568.00	384 996 568.00	110 238 168.17	115 757 499.00	- 5 519 330.83	-4.77%
Total Operating Expenditure	337 589 829.11	395 427 849.00	395 427 849.00	96 525 760.42	88 803 398.00	7 722 362.42	8.70%
<i>Surplus/(Deficit)</i>	1 106 026.19	- 10 431 281.00	- 10 431 281.00	13 712 407.75	26 954 101.00	- 13 241 693.25	-49.13%
Capital Transfers and Subsidies (Monetary allocations)	44 973 908.45	58 400 477.00	58 400 477.00	744 473.96	7 163 708.00	- 6 419 234.04	-89.61%
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	14 456 881.71	34 117 809.00		
Total Capital Expenditure	50 993 025.41	70 530 477.00	70 530 477.00	875 902.96	14 419 858.00	- 13 543 955.04	-93.93%

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

The operating revenue realised is R 5.519 million under budget while operating expenditure was above by R 7.722 million.

The capital budget is R 13.545 million below YTD budget. The total budget is R 70 530 477 and only R875 902.96 has been 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 30 September 2022.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Quarter 1								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							%	
Revenue By Source								
Property rates	49 281	67 173	67 173	24 614	23 056	1 559	7%	67 173
Service charges - electricity revenue	116 302	126 308	126 308	31 125	36 484	(5 360)	-15%	126 308
Service charges - water revenue	31 228	29 456	29 456	6 890	7 229	(339)	-5%	29 456
Service charges - sanitation revenue	12 004	14 316	14 316	3 281	3 779	(497)	-13%	14 316
Service charges - refuse revenue	12 779	13 818	13 818	3 511	3 439	71	2%	13 818
Rental of facilities and equipment	829	437	437	216	109	106	97%	437
Interest earned - external investments	750	634	634	405	159	246	155%	634
Interest earned - outstanding debtors	4 733	4 006	4 006	1 255	1 002	253	25%	4 006
Dividends received	-	-	-	-	-	-		-
Fines, penalties and forfeits	8 524	20 800	20 800	243	5 378	(5 136)	-95%	20 800
Licences and permits	3	3	3	-	-	-		3
Agency services	3 672	4 042	4 042	1 084	1 158	(73)	-6%	4 042
Transfers and subsidies	96 033	94 193	94 193	36 492	33 035	3 457	10%	94 193
Other revenue	5 465	7 812	7 812	1 124	930	193	21%	7 812
Gains	676	2 000	2 000	-	-	-		2 000
Total Revenue (excluding capital transfers and contributions)	342 279	384 997	384 997	110 238	115 757	(5 519)	-5%	384 997

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

Service charges - electricity revenue: Service Charges for electricity is 15% below YTD budget. June estimate journal and internal charges processed for 3 months due to system report that was not available.

Service charges - sanitation revenue: Service Charges for sanitation is 13% 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 97% above YTD budget. This is due to the biggest clients billing changing from annually to monthly. Revenue for rental of municipal facilities increased due to increase in demand.

Interest Earned – External Investments: The variance is 155% 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 25% 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. The BEC was held 14 October 2022.

Transfer and Subsidies: Revenue from transfers and grants is 10% above YTD budget due to implementation of grant projects and recognition of revenue.

Other Revenue: Other revenue is 21% 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) - Quarter 1								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type								
Employee related costs	132 380	120 562	120 562	29 631	27 855	1 775	6%	120 562
Remuneration of councillors	5 000	5 173	5 173	1 287	1 244	43	3%	5 173
Debt impairment	26 154	38 846	38 846	9 712	9 712	-		38 846
Depreciation & asset impairment	26 850	28 151	28 151	7 037	7 038	(1)	0%	28 151
Finance charges	12 206	11 778	11 778	3 215	2 945	271	9%	11 778
Bulk purchases - electricity	93 891	103 638	103 638	28 140	29 936	(1 796)	-6%	103 638
Inventory consumed	8 721	8 185	8 175	1 754	1 548	205	13%	8 175
Contracted services	54 387	50 254	49 994	11 675	5 542	6 133	111%	49 994
Transfers and grants	244	1 030	1 030	3	97	(95)	-97%	1 030
Other expenditure	23 544	25 811	26 081	4 072	2 887	1 185	41%	26 081
Losses	865	2 000	2 000	-	-	-		2 000
Total Expenditure	384 243	395 428	395 428	96 526	88 803	7 722	9%	395 428

Inventory consumed: Expenditure is 13% above YTD budget mostly due to fuel and oil. The variances are due to the increase in the price for the fuel and oil. Due to service delivery constraints, refuse trucks had to service more than one town. The sewerage truck had to operate more frequently due to pump breakdowns. There was also increase in fuel usage for generators during load-shedding.

Contracted Services: The YTD budget variance is currently 111%, mainly 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 97% below YTD budget. Request for tender form has been completed in order for procurement processes to commence for Tourism budget allocation.

Other Expenditure: Other Expenditure is 41% above YTD budget due to various expenditure line items however mainly due to internal usage journals processed for electricity and expenditure recognized for SALGA & Bank Charges due to overdraft initiation fee.

1.3.2.3 Capital Expenditure

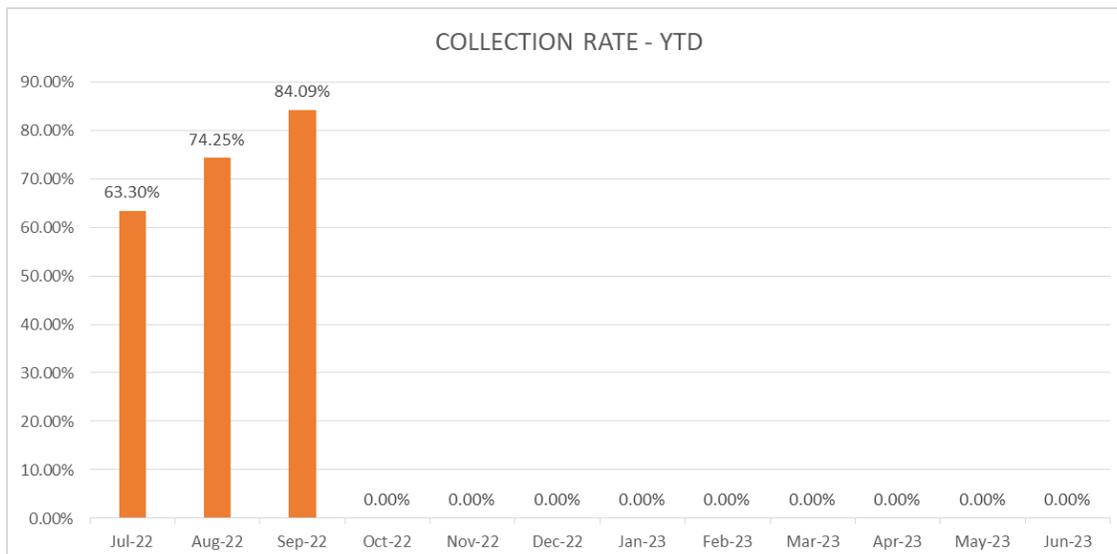
Capital expenditure is 94% below YTD budget. Bulk of the capital budget is funded by grants. One MIG project is appraised whilst the others were put on hold due to Lamberts Bay water crisis. Construction for the INEP project has commenced in late August 2022. For the Informal Settlements projects the 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 84.09% in September 2022. It is expected to increase during the course of the year. The annual property rates were due at the end of September, also influencing the collection rate. The collection rate has however shown improvement in comparison with September 2021 where it was at 79.32%, 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 Quarterly Budget Statement Summary

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter									
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	5 078	24 614	23 056	1 559	7%	67 173
Service charges	172 313	183 898	183 898	11 329	44 806	50 931	(6 125)	-12%	183 898
Investment revenue	750	634	634	164	405	159	246	155%	634
Transfers and subsidies	96 033	94 193	94 193	3 186	36 492	33 035	3 457	10%	94 193
Other own revenue	23 902	39 099	39 099	1 358	3 921	8 577	(4 657)	-54%	39 099
Total Revenue (excluding capital transfers and contributions)	342 279	384 997	384 997	21 114	110 238	115 757	(5 519)	-5%	384 997
Employee costs	132 380	120 562	120 562	9 676	29 631	27 855	1 775	6%	120 562
Remuneration of Councillors	5 000	5 173	5 173	448	1 287	1 244	43	3%	5 173
Depreciation & asset impairment	26 850	28 151	28 151	2 346	7 037	7 038	(1)	-0%	28 151
Finance charges	12 206	11 778	11 778	1 413	3 215	2 945	271	9%	11 778
Inventory consumed and bulk purchases	102 612	111 823	111 800	11 387	29 894	31 484	(1 590)	-5%	111 800
Transfers and subsidies	244	1 030	1 030	3	3	97	(95)	-97%	1 030
Other expenditure	104 950	116 911	116 934	8 691	25 459	18 140	7 319	40%	116 934
Total Expenditure	384 243	395 428	395 428	33 964	96 526	88 803	7 722	9%	395 428
Surplus/(Deficit)	(41 964)	(10 431)	(10 431)	(12 850)	13 712	26 954	(13 242)	-49%	(10 431)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	45 632	58 400	58 400	357	744	7 164	(6 419)	-90%	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)	3 324	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	6 992	47 969	47 969	(12 493)	14 457	34 118	(19 661)	-58%	47 969
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6 992	47 969	47 969	(12 493)	14 457	34 118	(19 661)	-58%	47 969
Capital expenditure & funds sources									
Capital expenditure	53 247	70 530	70 530	392	876	14 420	(13 544)	-94%	70 530
Capital transfers recognised	45 632	58 400	58 400	357	744	13 105	(12 360)	-94%	58 400
Borrowing	150	8 600	8 600	22	118	-	118	#DIV/0!	8 600
Internally generated funds	7 464	3 530	3 530	14	14	1 315	(1 301)	-99%	3 530
Total sources of capital funds	53 247	70 530	70 530	392	876	14 420	(13 544)	-94%	70 530
Financial position									
Total current assets	63 831	40 445	40 445		72 589				40 445
Total non current assets	738 143	818 457	818 457		731 982				818 457
Total current liabilities	133 517	118 393	118 393		120 891				118 393
Total non current liabilities	95 447	111 650	111 650		96 212				111 650
Community wealth/Equity	573 010	628 859	628 859		587 467				628 859
Cash flows									
Net cash from (used) operating	52 036	69 830	69 830	(10 163)	7 680	38 280	30 600	80%	69 830
Net cash from (used) investing	(44 878)	(70 530)	(70 530)	(392)	(876)	(14 420)	(13 544)	94%	(70 530)
Net cash from (used) financing	(5 093)	4 162	4 162	(453)	(1 191)	(15 529)	(14 338)	92%	4 162
Cash/cash equivalents at the month/year end	11 815	3 746	3 746	-	17 428	8 616	(8 812)	-102%	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	14 811	8 881	13 166	3 894	3 984	3 787	17 864	61 025	127 413
Creditors Age Analysis									
Total Creditors	15 032	1 126	458	-	6 775	7 232	14 881	19 100	64 604

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter										
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	6 280	37 798	29 429	8 369	28%	90 518
Executive and council		49 959	10 129	10 129	-	10 129	3 553	6 577	185%	10 129
Finance and administration		62 991	80 389	80 389	6 280	27 669	25 877	1 793	7%	80 389
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		40 729	56 990	56 990	2 778	11 774	14 653	(2 879)	-20%	56 990
Community and social services		5 537	7 606	7 606	438	1 336	2 266	(929)	-41%	7 606
Sport and recreation		3 856	3 250	3 250	248	613	405	209	52%	3 250
Public safety		8 136	20 793	20 793	81	239	5 376	(5 136)	-96%	20 793
Housing		23 200	25 340	25 340	2 011	9 585	6 607	2 978	45%	25 340
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 432	9 863	9 863	1 084	2 765	2 164	600	28%	9 863
Planning and development		2 684	2 979	2 979	263	824	573	251	44%	2 979
Road transport		6 748	6 884	6 884	821	1 940	1 591	350	22%	6 884
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		228 124	286 026	286 026	11 329	58 646	76 675	(18 029)	-24%	286 026
Energy sources		133 391	161 556	161 556	7 605	31 128	44 087	(12 959)	-29%	161 556
Water management		56 450	65 428	65 428	1 535	8 542	16 217	(7 676)	-47%	65 428
Waste water management		21 103	35 009	35 009	1 040	15 465	9 349	6 117	65%	35 009
Waste management		17 179	24 033	24 033	1 148	3 511	7 022	(3 511)	-50%	24 033
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	391 235	443 397	443 397	21 471	110 983	122 921	(11 939)	-10%	443 397
Expenditure - Functional										
<i>Governance and administration</i>		111 432	105 888	105 888	8 729	22 519	20 783	1 735	8%	105 888
Executive and council		12 693	11 895	11 895	1 094	3 112	2 534	578	23%	11 895
Finance and administration		97 714	92 911	92 911	7 563	19 166	18 024	1 142	6%	92 911
Internal audit		1 025	1 082	1 082	73	240	224	16	7%	1 082
<i>Community and public safety</i>		65 315	76 866	76 866	5 917	21 205	14 657	6 548	45%	76 866
Community and social services		9 483	9 071	9 071	597	1 710	1 754	(43)	-2%	9 071
Sport and recreation		13 141	12 497	12 497	967	2 792	2 793	(1)	0%	12 497
Public safety		18 120	28 421	28 421	2 166	6 470	6 795	(326)	-5%	28 421
Housing		24 570	26 877	26 877	2 187	10 233	3 315	6 918	209%	26 877
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 903	26 053	26 053	2 076	5 685	5 442	243	4%	26 053
Planning and development		8 561	11 004	11 004	921	2 340	2 056	284	14%	11 004
Road transport		14 342	15 049	15 049	1 155	3 345	3 386	(41)	-1%	15 049
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		184 593	186 621	186 621	17 242	47 117	47 921	(804)	-2%	186 621
Energy sources		113 221	122 670	122 670	11 815	32 311	34 116	(1 806)	-5%	122 670
Water management		32 590	29 886	29 886	2 517	6 803	6 484	319	5%	29 886
Waste water management		19 537	18 651	18 651	1 617	4 424	3 867	557	14%	18 651
Waste management		19 244	15 414	15 414	1 292	3 579	3 453	125	4%	15 414
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	384 243	395 428	395 428	33 964	96 526	88 803	7 722	9%	395 428
Surplus/ (Deficit) for the year		6 992	47 969	47 969	(12 493)	14 457	34 118	(19 661)	-58%	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) - Q1 First Quarter										
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	3 553	6 577	185.1%	10 129
Vote 2 - Office of Municipal Manager		39	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		59 957	76 256	76 256	5 857	26 693	25 000	1 692	6.8%	76 256
Vote 4 - Community Development Services		7 983	9 301	9 301	821	2 200	2 805	(606)	-21.6%	9 301
Vote 5 - Corporate and Strategic Services		547	2 437	2 437	39	111	336	(226)	-67.1%	2 437
Vote 6 - Planning and Development Services		2 684	2 979	2 979	263	824	573	251	43.7%	2 979
Vote 7 - Public Safety		11 810	24 836	24 836	493	1 326	6 534	(5 208)	-79.7%	24 836
Vote 8 - Electricity		133 391	161 556	161 556	7 605	31 128	44 087	(12 959)	-29.4%	161 556
Vote 9 - Waste Management		17 179	24 033	24 033	1 148	3 511	7 022	(3 511)	-50.0%	24 033
Vote 10 - Waste Water Management		21 103	35 009	35 009	1 040	15 465	9 349	6 117	65.4%	35 009
Vote 11 - Water		56 450	65 428	65 428	1 535	8 542	16 217	(7 676)	-47.3%	65 428
Vote 12 - Housing		23 200	25 340	25 340	2 011	9 585	6 607	2 978	45.1%	25 340
Vote 13 - Road Transport		3 076	2 842	2 842	410	856	433	423	97.6%	2 842
Vote 14 - Sports and Recreation		3 856	3 250	3 250	248	613	405	209	51.5%	3 250
Total Revenue by Vote	2	391 235	443 397	443 397	21 471	110 983	122 921	(11 939)	-9.7%	443 397
Expenditure by Vote										
Vote 1 - Executive and Council	1	7 667	7 620	7 620	881	1 870	1 561	310	19.8%	7 620
Vote 2 - Office of Municipal Manager		13 737	15 304	15 304	853	3 119	2 797	322	11.5%	15 304
Vote 3 - Financial Administrative Services		59 569	62 492	62 492	4 932	12 504	12 328	176	1.4%	62 492
Vote 4 - Community Development Services		13 385	11 570	11 570	1 234	3 378	2 617	760	29.1%	11 570
Vote 5 - Corporate and Strategic Services		22 665	19 073	19 073	1 678	3 828	3 395	433	12.7%	19 073
Vote 6 - Planning and Development Services		9 621	6 959	6 959	566	1 595	1 525	71	4.6%	6 959
Vote 7 - Public Safety		22 719	33 160	33 160	2 417	7 157	7 549	(391)	-5.2%	33 160
Vote 8 - Electricity		113 221	122 670	122 670	11 815	32 311	34 116	(1 806)	-5.3%	122 670
Vote 9 - Waste Management		19 244	15 414	15 414	1 292	3 579	3 453	125	3.6%	15 414
Vote 10 - Waste Water Management		18 260	17 088	17 088	1 521	4 150	3 539	612	17.3%	17 088
Vote 11 - Water		32 590	29 886	29 886	2 517	6 803	6 484	319	4.9%	29 886
Vote 12 - Housing		24 570	26 877	26 877	2 187	10 233	3 315	6 918	208.7%	26 877
Vote 13 - Road Transport		13 852	14 817	14 817	1 103	3 206	3 332	(126)	-3.8%	14 817
Vote 14 - Sports and Recreation		13 141	12 497	12 497	967	2 792	2 793	(1)	0.0%	12 497
Total Expenditure by Vote	2	384 243	395 428	395 428	33 964	96 526	88 803	7 722	8.7%	395 428
Surplus/ (Deficit) for the year	2	6 992	47 969	47 969	(12 493)	14 457	34 118	(19 661)	-57.6%	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) - Q1 First Quarter										
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	5 078	24 614	23 056	1 559	7%	67 173
Service charges - electricity revenue		116 302	126 308	126 308	7 605	31 125	36 484	(5 360)	-15%	126 308
Service charges - water revenue		31 228	29 456	29 456	1 535	6 890	7 229	(339)	-5%	29 456
Service charges - sanitation revenue		12 004	14 316	14 316	1 040	3 281	3 779	(497)	-13%	14 316
Service charges - refuse revenue		12 779	13 818	13 818	1 148	3 511	3 439	71	2%	13 818
Rental of facilities and equipment		829	437	437	71	216	109	106	97%	437
Interest earned - external investments		750	634	634	164	405	159	246	155%	634
Interest earned - outstanding debtors		4 733	4 006	4 006	430	1 255	1 002	253	25%	4 006
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8 524	20 800	20 800	80	243	5 378	(5 136)	-95%	20 800
Licences and permits		3	3	3	-	-	-	-	-	3
Agency services		3 672	4 042	4 042	411	1 084	1 158	(73)	-6%	4 042
Transfers and subsidies		96 033	94 193	94 193	3 186	36 492	33 035	3 457	10%	94 193
Other revenue		5 465	7 812	7 812	366	1 124	930	193	21%	7 812
Gains		676	2 000	2 000	-	-	-	-	-	2 000
Total Revenue (excluding capital transfers and contributions)		342 279	384 997	384 997	21 114	110 238	115 757	(5 519)	-5%	384 997
Expenditure By Type										
Employee related costs		132 380	120 562	120 562	9 676	29 631	27 855	1 775	6%	120 562
Remuneration of councillors		5 000	5 173	5 173	448	1 287	1 244	43	3%	5 173
Debt impairment		26 154	38 846	38 846	3 237	9 712	9 712	-	-	38 846
Depreciation & asset impairment		26 850	28 151	28 151	2 346	7 037	7 038	(1)	0%	28 151
Finance charges		12 206	11 778	11 778	1 413	3 215	2 945	271	9%	11 778
Bulk purchases - electricity		93 891	103 638	103 638	10 387	28 140	29 936	(1 796)	-6%	103 638
Inventory consumed		8 721	8 185	8 162	1 000	1 754	1 548	205	13%	8 162
Contracted services		54 387	50 254	49 878	3 282	11 675	5 542	6 133	111%	49 878
Transfers and grants		244	1 030	1 030	3	3	97	(95)	-97%	1 030
Other expenditure		23 544	25 811	26 210	2 172	4 072	2 887	1 185	41%	26 210
Losses		865	2 000	2 000	-	-	-	-	-	2 000
Total Expenditure		384 243	395 428	395 428	33 964	96 526	88 803	7 722	9%	395 428
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		45 632	58 400	58 400	357	744	7 164	(6 419)	-90%	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)		3 324	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		6 992	47 969	47 969	(12 493)	14 457	34 118			47 969
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		6 992	47 969	47 969	(12 493)	14 457	34 118			47 969
Atributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6 992	47 969	47 969	(12 493)	14 457	34 118			47 969
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		6 992	47 969	47 969	(12 493)	14 457	34 118			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) - Q1 First Quarter										
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	357	744	696	49	7%	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	-	-	1 400	(1 400)	-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	357	744	2 096	(1 351)	-64%	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	(2 139)	-100%	2 139
Vote 5 - Corporate and Strategic Services		396	480	480	-	-	-	-	-	480
Vote 6 - Planning and Development Services		-	17	17	-	-	17	(17)	-100%	17
Vote 7 - Public Safety		475	-	-	-	-	-	-	-	-
Vote 8 - Electricity		15 355	26 880	26 880	-	61	5 427	(5 366)	-99%	26 880
Vote 9 - Waste Management		2 849	1 105	1 105	-	-	205	(205)	-100%	1 105
Vote 10 - Waste Water Management		173	10 225	10 225	22	56	3 400	(3 343)	-98%	10 225
Vote 11 - Water		4 611	2 689	2 689	-	-	1 075	(1 075)	-100%	2 689
Vote 12 - Housing		1 289	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	960	960	14	14	60	(46)	-77%	960
Vote 14 - Sports and Recreation		1 736	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	27 036	44 844	44 844	36	131	12 324	(12 193)	-99%	44 844
Total Capital Expenditure		53 247	70 530	70 530	392	876	14 420	(13 544)	-94%	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	-	-	3 539	(3 539)	-100%	12 139
Community and social services		150	2 139	2 139	-	-	2 139	(2 139)	-100%	2 139
Sport and recreation		2 606	-	-	-	-	-	-	-	-
Public safety		475	-	-	-	-	-	-	-	-
Housing		1 289	10 000	10 000	-	-	1 400	(1 400)	-100%	10 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 699	3 449	3 449	371	758	773	(15)	-2%	3 449
Planning and development		2 699	2 489	2 489	357	744	713	31	4%	2 489
Road transport		-	960	960	14	14	60	(46)	-77%	960
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		45 630	54 113	54 113	22	118	10 108	(9 990)	-99%	54 113
Energy sources		15 402	26 880	26 880	-	61	5 427	(5 366)	-99%	26 880
Water management		22 411	15 903	15 903	-	-	1 075	(1 075)	-100%	15 903
Waste water management		4 968	10 225	10 225	22	56	3 400	(3 343)	-98%	10 225
Waste management		2 849	1 105	1 105	-	-	205	(205)	-100%	1 105
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	53 247	70 530	70 530	392	876	14 420	(13 544)	-94%	70 530
Funded by:										
National Government		45 632	48 400	48 400	357	744	11 705	(10 960)	-94%	48 400
Provincial Government		-	10 000	10 000	-	-	1 400	(1 400)	-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	357	744	13 105	(12 360)	-94%	58 400
Borrowing		150	8 600	8 600	22	118	-	118	#DIV/0!	8 600
Internally generated funds	6	7 464	3 530	3 530	14	14	1 315	(1 301)	-99%	3 530
Total Capital Funding		53 247	70 530	70 530	392	876	14 420	(13 544)	-94%	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 - Q1 First Quarter						
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	(5 008)	3 746
Call investment deposits		8 557	–	–	22 436	–
Consumer debtors		31 979	27 093	27 093	37 899	27 093
Other debtors		18 583	8 200	8 200	15 656	8 200
Current portion of long-term receivables		–	–	–	–	–
Inventory		1 454	1 406	1 406	1 606	1 406
Total current assets		63 831	40 445	40 445	72 589	40 445
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		74 398	76 953	76 953	74 384	76 953
Investments in Associate		–	–	–	–	–
Property, plant and equipment		662 702	740 666	740 666	656 554	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	731 982	818 457
TOTAL ASSETS		801 974	858 902	858 902	804 571	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	105 880	96 705
Provisions		11 640	14 303	14 303	11 834	14 303
Total current liabilities		133 517	118 393	118 393	120 891	118 393
Non current liabilities						
Borrowing		7 652	17 407	17 407	6 378	17 407
Provisions		87 795	94 244	94 244	89 834	94 244
Total non current liabilities		95 447	111 650	111 650	96 212	111 650
TOTAL LIABILITIES		228 964	230 044	230 044	217 104	230 044
NET ASSETS	2	573 010	628 859	628 859	587 467	628 859
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		573 010	628 859	628 859	587 467	628 859
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	573 010	628 859	628 859	587 467	628 859

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter										
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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		47 818	62 135	62 135	4 402	14 259	21 326	(7 067)	-33%	62 135
Service charges		157 164	170 975	170 975	14 545	45 169	47 582	(2 412)	-5%	170 975
Other revenue		14 202	15 555	15 555	1 171	1 208	3 041	(1 833)	-60%	15 555
Transfers and Subsidies - Operational		101 337	94 193	94 193	-	39 345	33 035	6 310	19%	94 193
Transfers and Subsidies - Capital		45 632	58 400	58 400	-	8 696	7 164	1 532	21%	58 400
Interest		710	634	634	164	405	159	246	155%	634
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(309 825)	(327 608)	(327 608)	(29 726)	(100 273)	(73 073)	27 200	-37%	(327 608)
Finance charges		(4 758)	(3 425)	(3 425)	(717)	(1 127)	(856)	271	-32%	(3 425)
Transfers and Grants		(244)	(1 030)	(1 030)	(3)	(3)	(97)	(95)	97%	(1 030)
NET CASH FROM/(USED) OPERATING ACTIVITIES		52 036	69 830	69 830	(10 163)	7 680	38 280	30 600	80%	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)	(392)	(876)	(14 420)	(13 544)	94%	(70 530)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(44 878)	(70 530)	(70 530)	(392)	(876)	(14 420)	(13 544)	94%	(70 530)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	8 600	8 600	-	-	(1 162)	1 162	-100%	8 600
Increase (decrease) in consumer deposits		221	210	210	(61)	83	52	30	58%	210
Payments										
Repayment of borrowing		(5 314)	(4 648)	(4 648)	(392)	(1 274)	(14 420)	(13 146)	91%	(4 648)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 093)	4 162	4 162	(453)	(1 191)	(15 529)	(14 338)	92%	4 162
NET INCREASE/ (DECREASE) IN CASH HELD										
		2 065	3 461	3 461	(11 008)	5 613	8 331			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		17 428	8 616			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 - Q1 First Quarter																
Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	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
R thousands																
Cash Receipts By Source																
Property rates		9 823	6 034	4 402	4 559	4 546	4 547	4 545	4 553	4 538	4 536	4 535	11 518	62 135	64 869	67 788
Service charges - electricity revenue		11 689	10 866	9 686	10 302	8 014	11 142	7 966	9 955	9 050	10 013	8 634	15 945	123 262	132 470	142 366
Service charges - water revenue		2 640	2 447	893	2 052	1 923	1 881	2 117	1 990	2 034	2 210	2 020	1 312	23 518	24 553	25 658
Service charges - sanitation revenue		860	878	784	1 042	1 005	1 015	908	1 030	924	1 043	1 087	1 619	12 195	12 732	13 305
Service charges - refuse		933	1 035	835	1 017	992	1 003	986	1 009	999	1 006	1 010	1 175	11 999	12 527	13 091
Rental of facilities and equipment		51	94	71	36	36	36	36	36	36	36	36	(70)	437	456	477
Interest earned - external investments		86	155	164	53	53	53	53	53	53	53	53	(193)	634	662	692
Interest earned - outstanding debtors		25	(749)	2 347	-	-	-	-	-	-	-	-	(1 622)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		75	87	80	292	292	291	265	265	261	262	257	834	3 262	3 263	3 267
Licences and permits		-	-	-	3	-	-	-	-	-	-	-	-	3	3	3
Agency services		200	473	411	424	363	283	377	388	323	247	216	335	4 042	4 219	4 409
Transfers and Subsidies - Operational		35 070	4 275	-	2 454	2 313	19 493	1 386	6 785	18 352	1 864	1 725	475	94 193	81 903	93 509
Other revenue		(1 138)	194	609	1 665	1 019	801	234	490	855	1 463	302	1 316	7 812	8 570	9 143
Cash Receipts by Source		54 314	25 791	20 282	23 899	20 557	40 546	18 873	26 555	37 424	22 734	19 875	32 643	343 492	346 228	373 707
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		8 696	-	-	8 669	3 834	4 578	2 865	569	9 449	8 595	6 723	4 422	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	1	17	17	17	17	17	17	17	17	(13)	210	210	210
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		63 057	25 825	20 283	32 585	24 408	45 142	21 756	27 141	46 891	31 347	26 615	45 652	410 703	396 060	422 101
Cash Payments by Type																
Employee related costs		9 490	10 376	9 621	9 586	14 355	9 968	9 785	9 785	9 785	9 364	9 558	7 873	119 547	125 999	134 519
Remuneration of councillors		493	346	448	415	415	415	410	438	409	392	388	603	5 173	5 530	5 917
Interest paid		199	211	717	285	285	285	285	285	285	285	285	15	3 425	3 491	3 055
Bulk purchases - Electricity		28 947	9 926	12 973	9 916	7 713	10 724	7 667	9 582	8 710	9 638	8 310	(5 468)	118 638	144 598	157 515
Acquisitions - water & other inventory		19	656	1 230	783	690	359	637	996	675	798	720	551	8 115	8 481	8 867
Contracted services		277	8 116	3 282	2 685	3 692	1 886	2 808	6 419	6 757	4 824	6 217	3 292	50 254	23 818	30 271
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	3	16	5	5	88	5	348	55	64	441	1 030	1 075	1 128
General expenses		646	1 255	2 172	2 899	1 682	1 820	2 160	1 001	3 384	766	3 220	4 878	25 881	26 952	28 060
Cash Payments by Type		40 071	30 886	30 445	26 585	28 838	25 463	23 839	28 513	30 354	26 122	28 762	12 186	332 063	339 944	369 332
Other Cash Flows/Payments by Type																
Capital assets		-	484	392	6 754	4 439	9 870	5 639	9 889	8 169	4 889	3 121	16 883	70 530	50 799	48 519
Repayment of borrowing		95	61	1 118	-	-	1 162	-	-	1 162	-	-	1 050	4 648	4 874	4 874
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		40 166	31 430	31 956	33 339	33 277	36 495	29 478	38 402	39 685	31 011	31 884	30 119	407 241	395 617	422 726
NET INCREASE/(DECREASE) IN CASH HELD																
		22 891	(5 605)	(11 673)	(754)	(8 869)	8 647	(7 723)	(11 260)	7 206	336	(5 269)	15 533	3 461	443	(624)
Cash/cash equivalents at the month/year beginning:		11 815	34 706	29 101	17 428	16 674	7 806	16 453	8 730	(2 530)	4 676	5 012	(257)	11 815	15 276	15 719
Cash/cash equivalents at the month/year end:		34 706	29 101	17 428	16 674	7 806	16 453	8 730	(2 530)	4 676	5 012	(257)	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 - Q1 First Quarter													
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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 766	1 434	1 015	963	744	824	4 576	17 226	29 548	24 332		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 524	2 154	1 079	646	649	1 000	2 791	7 259	22 102	12 345		
Receivables from Non-exchange Transactions - Property Rates	1400	4 918	2 951	9 412	885	1 368	810	3 603	18 003	41 948	24 668		
Receivables from Exchange Transactions - Waste Water Management	1500	1 180	885	658	523	496	474	2 758	8 417	15 391	12 668		
Receivables from Exchange Transactions - Waste Management	1600	1 306	902	600	462	356	339	1 994	3 945	9 904	7 095		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	56	10	65	65		
Interest on Arrear Debtor Accounts	1810	401	498	392	379	364	334	2 043	5 659	10 069	8 778		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 284)	58	10	36	9	6	44	507	(1 614)	602		
Total By Income Source	2000	14 811	8 881	13 166	3 894	3 984	3 787	17 864	61 025	127 413	90 554	-	-
2021/22 - totals only		14 827	7 559	5 389	3 665	3 497	3 203	18 367	60 997	117 504	89 729		
Debtors Age Analysis By Customer Group													
Organs of State	2200	877	487	4 514	101	80	68	385	1 706	8 218	2 340		
Commercial	2300	6 808	2 126	4 134	978	941	889	4 703	21 080	41 660	28 591		
Households	2400	5 619	4 565	3 788	2 507	2 078	2 520	11 657	37 391	70 123	56 152		
Other	2500	1 506	1 703	730	308	886	310	1 119	849	7 412	3 472		
Total By Customer Group	2600	14 811	8 881	13 166	3 894	3 984	3 787	17 864	61 025	127 413	90 554	-	-

The outstanding debtors amount to R 127 413 million. Of the total outstanding debtors, R86 660 million is over 120 days. R70 123 million (55.04%) of the outstanding amounts are owed by Households. Most of Cederberg's population falls within the low category income group, which lead to the high outstanding amount for this category. Stringent credit control measures are however applied. Electricity is cut every second week and accounts will be handed to the attorneys for collection.

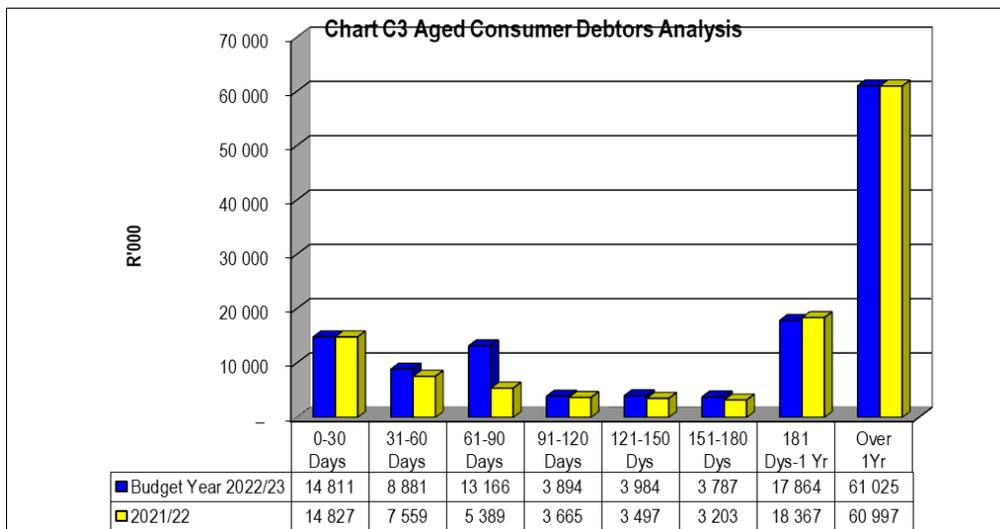


Figure 1: Aged Debtors Analysis

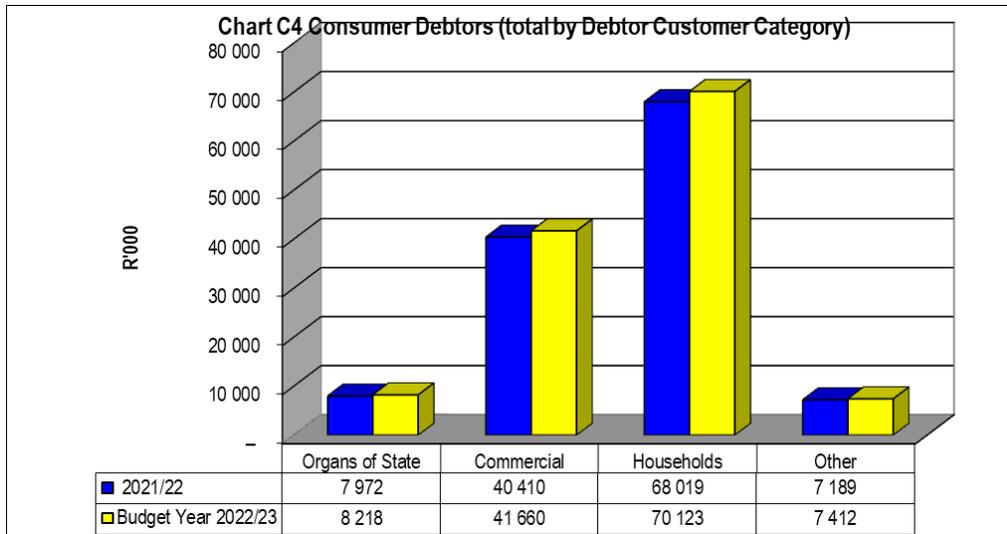


Figure 2: Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter											
Description	NT Code	Budget Year 2022/23								Total	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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	12 548	-	-	-	6 775	7 232	14 881	19 100	60 536	51 920
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	312	297	23	-	-	-	-	-	633	3 374
Auditor General	0800	-	448	-	-	-	-	-	-	448	686
Other	0900	2 172	380	435	-	-	-	-	-	2 987	15 592
Total By Customer Type	1000	15 032	1 126	458	-	6 775	7 232	14 881	19 100	64 604	71 571

The Municipality's outstanding creditors at the end of September 2022 amount to R 64 604 million. 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.

2.4 Long Term Liabilities

REPORT TO FINANCE PORTFOLIO COMMITTEE

CEDERBERG MUNICIPALITY

SUMMARY OF EXTERNAL LOANS FOR SEPTEMBER 2022

Borrowing Institution	Balance 01 September 2022	Interest Capital September 2022	Repayment September 2022	Interest Paid	Received	Balance at 30 September 2022	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R 1 221 811.91	R -	R 241 313.94	R 10 997.00	R -	R 980 497.97	14.73%	
ABSA (038-7230-0993)	R 2 072 429.04	R -	R -	R -	R -	R 2 072 429.04	31.14%	
ABSA (038-7230-0994)	R 952 355.03	R -	R -	R -	R -	R 952 355.03	14.31%	
ABSA (038-7230-0995)	R 1 077 177.02	R -	R -	R -	R -	R 1 077 177.02	16.18%	
STANDARD BANK (00-407-958)	R 1 815 152.85	R -	R 979 950.49	R 95 476.78	R -	R 835 202.36	12.55%	
Office Equipment - Printers Sky Metro	R 761 790.62	R 7 479.13	R 31 250.00	R -	R -	R 738 019.75	11.09%	
	R 7 900 716.47	R 7 479.13	R 1 252 514.43	R 106 473.78	R -	R 6 655 681.17	100%	R -

The term for finance leases for vehicles has come to an end.

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 - Q1 First Quarter										
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:	1,2									
Operating Transfers and Grants										
National Government:		67 214	73 048	73 048	-	27 957	-	27 957	#DIV/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
EPWP Incentive		1 755	1 359	1 359	-	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)	3	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	-	11 388	-	11 388	#DIV/0!	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	#DIV/0!	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	4	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	-	39 345	-	39 345	#DIV/0!	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	-	48 041	-	48 041	#DIV/0!	152 593

Table 16: SC7(1) Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter										
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	719	25 599	25 619	(20)	-0.1%	73 048
Local Government Equitable Share		55 044	61 451	61 451	-	23 965	21 552	2 413	11.2%	61 451
Finance Management		2 023	2 132	2 132	166	355	748	(393)	-52.5%	2 132
EPWP Incentive		1 755	1 359	1 359	328	719	477	242	50.9%	1 359
Municipal Infrastructure Grant (PMU)		816	848	848	173	448	297	151	50.8%	848
Municipal Infrastructure Grant (VAT)		1 665	2 145	2 145	54	112	752	(641)	-85.2%	2 145
Water Services Infrastructure Grant (VAT)		377	-	-	-	-	-	-	-	-
Integrated National Electrification Grant (VAT)		2 037	3 130	3 130	-	-	1 098	(1 098)	-	3 130
Regional Bulk Infrastructure Grant (VAT)		2 670	1 982	1 982	-	-	695	(695)	-	1 982
		-	-	-	-	-	-	-	-	-
Provincial Government:		29 647	21 145	21 145	2 466	10 893	7 416	3 477	46.9%	21 145
PGWC Financial Management Capacity Building Grant		96	-	-	-	-	-	-	-	-
Transport Infrastructure Grant		0	95	95	-	-	33	(33)	-100.0%	95
Library Services: MRFG		5 302	5 408	5 408	428	1 275	1 897	(621)	-32.8%	5 408
Thusong Service Centre (Sustainability Operational Support)		138	150	150	-	-	53	(53)	-100.0%	150
CDW Support		72	152	152	27	32	53	(21)	-	152
Human Settlement Development Grant		21 728	15 340	15 340	2 011	9 585	5 380	4 205	-	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	3 186	36 492	33 035	3 457	10.5%	94 193
Capital expenditure of Transfers and Grants										
National Government:		45 632	48 400	48 400	357	744	5 937	(5 193)	-87.5%	48 400
Municipal Infrastructure Grant (MIG)		10 153	14 316	14 316	357	744	1 756	(1 012)	-57.6%	14 316
Water Services Infrastructure Grant		2 716	-	-	-	-	-	-	-	-
Integrated National Electrification Grant (INEG)		14 963	20 870	20 870	-	-	2 560	(2 560)	-100.0%	20 870
Regional Bulk Infrastructure Grant (RBIG)		17 800	13 215	13 215	-	-	1 621	(1 621)	-100.0%	13 215
		-	-	-	-	-	-	-	-	-
Provincial Government:		-	10 000	10 000	-	-	1 227	(1 227)	-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	-	-	1 227	(1 227)	-	10 000
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		45 632	58 400	58 400	357	744	7 164	(6 419)	-89.6%	58 400
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 665	152 593	152 593	3 542	37 236	40 199	(2 963)	-7.4%	152 593

The Municipality has received a total of R 48 041 million of its allocated grant budget. It has incurred expenditure of R37 236 million on those grants. The unspent portion for 2022-2023 is R 10 805 million.

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 - Q1 First Quarter										
Summary of Employee and Councilor 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	355	1 029	1 033	(4)	0%	4 297
Pension and UIF Contributions		300	239	239	43	110	57	52	91%	239
Medical Aid Contributions		100	100	100	8	24	24	0	1%	100
Motor Vehicle Allowance		217	217	217	8	20	52	(32)	-62%	217
Cellphone Allowance		406	320	320	34	104	77	27	34%	320
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 000	5 173	5 173	448	1 287	1 244	43	3%	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	218	886	947	(61)	-6%	4 020
Pension and UIF Contributions		182	500	500	0	29	116	(86)	-75%	500
Medical Aid Contributions		-	57	57	-	-	13	(13)	-100%	57
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		174	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		350	432	432	-	34	100	(66)	-66%	432
Cellphone Allowance		113	234	234	5	31	54	(23)	-42%	234
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	22	22	-	0	5	(5)	-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	223	981	1 235	(254)	-21%	5 266
% increase	4		-1.8%	-1.8%						-1.8%
Other Municipal Staff										
Basic Salaries and Wages		88 353	80 340	80 340	6 389	19 356	18 545	810	4%	80 340
Pension and UIF Contributions		13 903	12 929	12 929	1 097	3 300	2 986	314	11%	12 929
Medical Aid Contributions		4 504	4 983	4 983	421	1 288	1 151	137	12%	4 983
Overtime		4 214	3 287	3 287	270	815	759	56	7%	3 287
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 970	4 656	4 656	474	1 480	1 075	405	38%	4 656
Cellphone Allowance		431	246	246	37	106	57	50	87%	246
Housing Allowances		355	325	325	25	75	75	0	0%	325
Other benefits and allowances		5 134	4 035	4 035	383	1 190	934	256	27%	4 035
Payments in lieu of leave		1 080	2 152	2 152	171	497	497	-	-	2 152
Long service awards		525	590	590	47	136	136	-	-	590
Post-retirement benefit obligations		1 549	1 754	1 754	139	405	405	-	-	1 754
Sub Total - Other Municipal Staff		127 018	115 296	115 296	9 453	28 650	26 621	2 029	8%	115 296
% increase	4		-9.2%	-9.2%						-9.2%
Total Parent Municipality		137 380	125 735	125 735	10 125	30 918	29 100	1 818	6%	125 735
			-8.5%	-8.5%						-8.5%
TOTAL SALARY, ALLOWANCES & BENEFITS		137 380	125 735	125 735	10 125	30 918	29 100	1 818	6%	125 735
% increase	4		-8.5%	-8.5%						-8.5%
TOTAL MANAGERS AND STAFF		132 380	120 562	120 562	9 676	29 631	27 855	1 775	6%	120 562

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter									
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	392	392	14 420	14 028	97.3%	1%
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	876					

The Municipality has a capital budget of R 70 530 million. It has only incurred expenditure of R 876 thousand on the capital budget. Most of the capital projects are in their initial procurement stages.

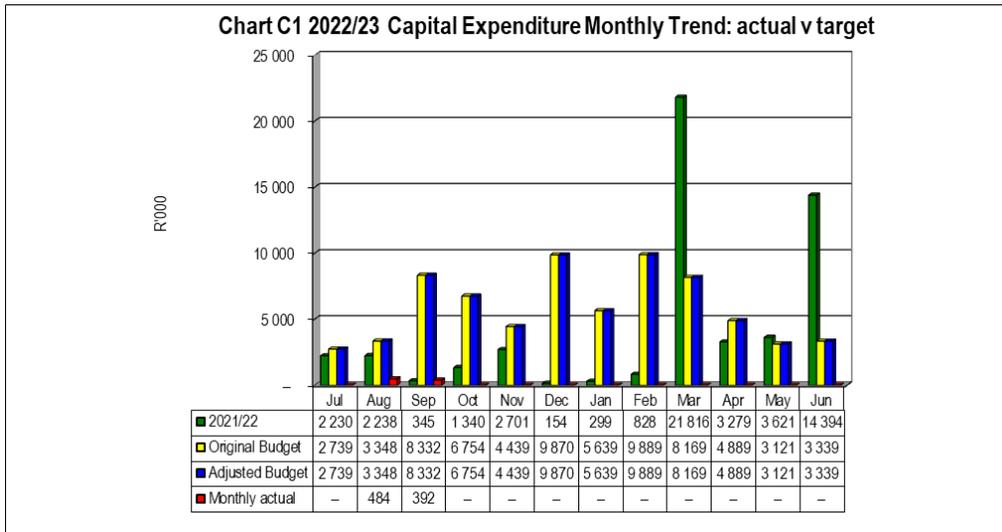


Figure 4: Capital Expenditure Monthly Trend (Actual vs Target)

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 - Q1 First Quarter										
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	-	-	6 857	6 857	100.0%	45 624
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14 986	22 320	22 320	-	-	5 367	5 367	100.0%	22 320
<i>LV Networks</i>		14 986	22 320	22 320	-	-	5 367	5 367	100.0%	22 320
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
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	-	-	1 490	1 490	100.0%	5 090
<i>Reticulation</i>		-	5 090	5 090	-	-	1 490	1 490	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	-	-	2 139	2 139	100.0%	2 139
Community Facilities		1 514	2 139	2 139	-	-	2 139	2 139	100.0%	2 139
<i>Halls</i>		150	2 139	2 139	-	-	2 139	2 139	100.0%	2 139
<i>Public Ablution Facilities</i>		1 363	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
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	-	-	6	6	100.0%	486
Computer Equipment		394	497	486	-	-	6	6	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	36	131	265	134	50.4%	7 350
Machinery and Equipment		1 202	7 350	7 350	36	131	265	134	50.4%	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		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	45 047	57 471	57 471	36	131	9 339	9 207	98.6%	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 - Q1										
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 - Q1 First Quarter										
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	14 610	1 203	3 060	2 935	(125)	-4.3%	14 610
Roads Infrastructure		6 995	7 399	7 399	522	1 486	1 578	93	5.9%	7 399
Roads		6 512	6 513	6 513	512	1 475	1 439	(36)	-2.5%	6 513
Road Structures		483	886	886	10	10	139	129	92.5%	886
Storm water Infrastructure		714	846	846	51	136	171	35	20.7%	846
Storm water Conveyance		701	781	781	51	136	159	23	14.4%	781
Attenuation		13	65	65	-	-	12	12	100.0%	65
Electrical Infrastructure		744	664	793	79	110	242	132	54.5%	793
LV Networks		744	664	793	79	110	242	132	54.5%	793
Water Supply Infrastructure		1 147	917	817	94	170	32	(139)	-438.3%	817
Water Treatment Works		172	237	237	-	-	35	35	100.0%	237
Distribution		975	680	580	94	170	(3)	(173)	5352.6%	580
Sanitation Infrastructure		5 291	4 299	4 299	439	1 102	843	(259)	-30.8%	4 299
Reticulation		5 073	3 974	3 974	438	1 086	804	(282)	-35.1%	3 974
Waste Water Treatment Works		217	325	325	1	16	39	23	58.6%	325
Solid Waste Infrastructure		495	431	457	18	56	69	13	18.6%	457
Landfill Sites		495	431	457	18	56	69	13	18.6%	457
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		8 293	7 180	7 160	598	1 702	1 563	(140)	-8.9%	7 160
Community Facilities		6 692	5 794	5 774	459	1 342	1 273	(69)	-5.4%	5 774
Halls		901	407	407	36	96	78	(18)	-23.6%	407
Libraries		7	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		16	50	50	-	-	9	9	100.0%	50
Public Open Space		5 768	5 337	5 317	423	1 246	1 186	(60)	-5.1%	5 317
Sport and Recreation Facilities		1 602	1 386	1 386	139	360	290	(71)	-24.3%	1 386
Outdoor Facilities		1 602	1 386	1 386	139	360	290	(71)	-24.3%	1 386
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		291	533	531	9	9	83	74	89.7%	531
Operational Buildings		291	533	531	9	9	83	74	89.7%	531
Municipal Offices		291	533	531	9	9	83	74	89.7%	531
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		41	105	105	-	-	14	14	100.0%	105
Computer Equipment		41	105	105	-	-	14	14	100.0%	105
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		83	282	282	5	5	28	23	82.5%	282
Machinery and Equipment		83	282	282	5	5	28	23	82.5%	282
Transport Assets		4 417	3 268	3 268	406	701	473	(228)	-48.4%	3 268
Transport Assets		4 417	3 268	3 268	406	701	473	(228)	-48.4%	3 268
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	28 510	25 923	25 955	2 220	5 477	5 096	(381)	-7.5%	25 955

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

2.9 Other supporting documents

2.9.1 Bank Reconciliation

Cederberg Local Municipality	
Bank Reconciliation	
SEPTEMBER 2022	
	Amount
Bank Statement Balance	6 511 617.20
4053578397	-
4076391003	-
4076391273	-
72194774	-0.00
72194480	0.00
82163324	6 366 465.20
32630263	145 152.00
Cashbook Balance	-4 993 405.81
39999010203	-
39999010204	-
39999010301	319 377.29
39999010302	3 150 000.00
39999010303	-3 088 608.01
39999010305	-7 109.50
39999010701	4 992 036.96
39999010702	585 028 378.01
39999010703	-594 475 068.49
39999010704	267 392.06
39999010705	-1 179 814.13
39999010802	73 201.62
39999010805	-73 191.62
39999010902	66 093.30
39999010905	-66 093.30
Difference	11 505 023.01
Reconciling Items	
	Difference
Debtor Payments	-4 116.18
Cashier Receipts	220 125.19
Bank Deposits	5 887.20
EFT Payments made after period end	16 029 017.77
Post Office	-9 730.34
Wages, Salaries and Council paid after period end	1 744 433.51
Funds Transferred to investment account	-
Sweeping/Offlines not captured	-150 000.00
Other	-6 330 594.14
	11 505 023.01
Unreconciled Difference	0.0

2.9.2 Capital Expenditure

CostCentreDescription	Total Budget	Total Expenditure	Total Available	July Expenditure	August Expenditure	September Expenditure
Community and Social Services - Community Facilities	2 139 130.00	-	2 139 130.00	-	-	-
Corporate Services - Director Corporate	11 000.00	-	2 243.48	-	-	-
Corporate Services - Information Technology	469 000.00	-	469 000.00	-	-	-
Electricity - Electricity	26 879 565.00	61 226.20	26 818 338.80	-	61 226.20	-
Financial and Administrative Services -	350 000.00	-	350 000.00	-	-	-
Housing - Informal Settlements	10 000 000.00	-	10 000 000.00	-	-	-
Planning and Development Services - Project Management Unit	2 488 761.00	744 473.96	1 744 287.04	-	387 755.09	356 718.87
Public Safety - Traffic Control	-	-	-	-	-	-
Road Transport - Roads	960 000.00	13 800.00	946 200.00	-	-	13 800.00
Sport and Recreation - Parks and Gardens	-	-	-	-	-	-
Sport and Recreation - Recreational Facilities	-	-	-	-	-	-
Sport and Recreation - Sports Grounds and Stadiums	-	-	-	-	-	-
Waste Management - Solid Waste Disposal	1 105 000.00	-	1 105 000.00	-	-	-
Waste Water Management - Sewerage	10 224 608.00	56 402.80	10 119 981.20	-	34 603.00	21 799.80
Water - Water Distribution	15 903 413.00	-	15 434 444.40	-	-	-
Grand Total	70 530 477.00	875 902.96	69 128 624.92	-	483 584.29	392 318.67

The Municipality has spent 1.24% of its capital budget year to date. Most of the capital projects are subject to grant funding. Projects are in their initial stages.

2.9.3 Cost Containment

National Treasury has as part of its drive for more efficient use of government resources introduced the Local Government: Cost Containment Regulation (MCCR), promulgated on 7 June 2019 with effective date 01 July 2019.

Municipalities and municipal entities are required to disclose cost containment measures in their in-year budget reports, and annual costs savings in their annual reports. These reports must be submitted to Council for review and resolution. This measure is to enhance transparency and local accountability.

The effective implementation of the MCCR is the responsibility of the municipal council, board of directors of municipal entities, municipal accounting officer and accounting officers of municipal entities. It is also intended to ensure that municipalities and municipal entities achieve value for money in utilising public resources to deliver municipal services. The MCCR applies to all officials and councillors.

Regulation 4(1) of the MCCR requires municipalities and municipal entities to either develop or review their cost containment policies. The MCCR require municipalities to adopt the cost containment policies as part of their budget related policies.

The Council of Cederberg Municipality has approved its Draft Cost Containment Policy on 26 February 2021.

The expenditure items below are reported as required by the Cost Containment Regulations. Thus far it should be noted that on these items, Cederberg has total potential savings of R 15 083 526, 43. The approved budget figures are those of the approved budget, including virements. From the original budget to date, the municipality has aimed to significantly limit the expenditure on travel & subsistence, domestic accommodation. The increase in use of consultants were due to cost reflective tariffs, increased valuation fees due to the new valuation roll, the revenue enhancement project, data cleansing, increased collection fees, legal fees and consultant fees for updating of master plans in the technical department. The above includes grant funding.

TOTAL COST SAVING DISCLOSURE IN THE IN-YEAR REPORT - 30 JUNE 2023								
COST CONTAINMENT IN-YEAR REPORT								
MEASURES	APPROVED BUDGET	Q1: JULY 2022-SEPT 2022	Q2: OCT 2022-DEC 2022	Q3: JAN 2023-MARCH 2023	Q4: APRIL 2023-JUNE 2023	YTD TOTAL	SAVINGS	% SPENT
Travel and Subsistence (Accommodation)	139 039.00	27 453.88	-	-	-	27 453.88	111 585.12	19.75%
Travel and Subsistence	689 562.00	68 432.64	-	-	-	68 432.64	621 129.36	9.92%
Communication	495 000.00	123 790.49	-	-	-	123 790.49	371 209.51	25.01%
Overtime	2 814 790.00	682 860.97	-	-	-	682 860.97	2 131 929.03	24.26%
Consultants and Professional Services	12 669 507.00	837 895.80	-	-	-	837 895.80	11 831 611.20	6.61%
Sponsorships, Events & Catering	25 924.00	9 861.79	-	-	-	9 861.79	16 062.21	38.04%

The Municipality is continuously implementing cost containment measures. Strict debt control operating procedures are implemented. 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 municipality still finds itself having to navigate in ensuring that it meets its commitments. 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 collection rate is 84.09%. 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.

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

I, C.P. 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 1st quarter ending September 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

C.P. Sheldon

Acting Municipal Manager of Cederberg Municipality – WC012

Signature _____



Date: 2022-10-21

Performance Report for the 1st Quarter ending 30 September 2022



2.11 Top Layer KPI Report

2.11.1 Office of Municipal Manager

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL1	Office of Municipal Manager	Good Governance, Community Development & Public Participation	Develop and submit the Risk Based Audit Plan for 2023/24 to the Audit Committee by 30 June 2023	Risk Based Audit Plan submitted to the Audit Committee by 30 June 2023	0	0	N/A			0	0	N/A
TL2	Office of Municipal Manager	Good Governance, Community Development & Public Participation	Oversee the compilation and submission of the final IDP to Council by 31 May	Final IDP submitted to Council by 31 May	0	0	N/A			0	0	N/A
TL3	Office of Municipal Manager	Good Governance, Community Development & Public Participation	Complete the annual Risk Assessment and submit the Strategic and Operational Risk Register to the Risk Committee by 31 December	Strategic and operational risk register submitted to the Risk Committee by 31 December 2022	0	0	N/A			0	0	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			2022									

Summary of Results: Office of Municipal Manager

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
Total KPIs:			3

2.11.2 Support Services

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022			
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL4	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the equity plan as at 30 June 2023	Number of people employed as at 30 June	0	0	N/A				0	0	N/A
TL5	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative service to	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2023 [(Actual amount spent on training/total operational budget)x100]	% of the municipality's personnel budget on training by 30 June 2023 (Actual amount spent on training/total personnel budget)x100	0%	0%	N/A				0%	0%	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		citizens, staff and Council										
TL6	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Spend 90% of the approved capital budget IT equipment and software by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL7	Support Services	Good Governance, Community Development & Public Participation	Address 90% of ICT Audit findings by 30 June 2023	% of Audit findings addressed by 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL8	Support Services	Financial viability and economically sustainability	Financial viability measured in terms of the municipality's ability to meet it's	% of debt coverage by 30 June 2023	0%	0%	N/A			0%	0%	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			service debt obligations as at 30 June 2023 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Rev									
TL9	Support Services	Financial viability and economically sustainability	Financial viability measured in terms of the outstanding service debtors as at 30 June 2023 (Total outstanding service debtors/ revenue received for services)	% of outstanding service debtors by 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL10	Support Services	Financial viability and economically sustainability	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2023 ((Cash and Cash Equivalents -	Number of months it takes to cover fix operating expenditure with available cash	0	0	N/A			0	0	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl									
TL11	Support Services	Financial viability and economically sustainability	100% of the Financial Management Grant spent by 30 June 2023 [(Total actual grant expenditure/Total grant allocation received)x100]	% of Financial Management Grant spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL12	Support Services	Financial viability and economically sustainability	Submit the annual financial statements to the Auditor-General by 31 August 2022	Approved financial statements submitted to the Auditor-General by 31 August 2022	1	1	G	[D157] Manager: Financial Management Services: AFS submitted to AG on 31 August 2022. (September 2022)		1	1	G
TL13	Support	Financial	Achievement of a	Payment %	90%	84.09	O	[D158]	[D158]	90%	84.09	O

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
	Services	viability and economically sustainability	payment percentage of 91% by 30 June 2023 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100	achieved by 30 June 2023		%		Manager: Financial Management Services: 84.09% achieved. (September 2022)	Manager: Financial Management Services: Budget Funding Plan with activities to improve collection rate is amended and approved by Council. Monthly feedback on activities is submitted to PT and at next Council meetings. (September 2022)		%	
TL14	Support Services	Financial viability and economically sustainability	Achieve an unqualified audit opinion for the 2021/22 financial year	Unqualified Audit opinion received	0	0	N/A			0	0	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL15	Support Services	Improve and sustain basic service delivery and infrastructure development	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2023	Number of residential properties which are billed for water or have pre paid meters	6 020	6 019	O	[D160] Manager: Financial Management Services: 6019 Formal residential properties received piped water. (September 2022)		6 020	6 019	O
TL16	Support Services	Improve and sustain basic service delivery and infrastructure development	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2023	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas)	8 211	0	R	[D161] Manager: Financial Management Services: 8341 Formal residential properties connected to the municipal electrical infrastructure . (September 2022)		8 211	0	R
TL17	Support Services	Improve and sustain basic	Number of formal residential	Number of residential	5 052	5 085	G2	[D162] Manager:		5 052	5 085	G2

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		service delivery and infrastructure development	properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2023	properties which are billed for sewerage				Financial Management Services: 5085 Formal residential properties are connected to the municipal wastewater sanitation / sewerage network. (September 2022)				
TL18	Support Services	Improve and sustain basic service delivery and infrastructure development	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2023	Number of residential properties which are billed for refuse removal	5 927	5 930	G2	[D163] Manager: Financial Management Services: Refuse is removed at 5930 formal residential properties. (September 2022)		5 927	5 930	G2
TL19	Support Services	Improve and sustain basic	Provide free basic water to indigent	Number of households	2 506	2 185	O	[D164] Manager:		2 506	2 185	O

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		service delivery and infrastructure development	households as per the requirements in the indigent policy as at 30 June 2023	receiving free basic water				Financial Management Services: 2185 Indigent households received free basic water. (September 2022)				
TL20	Support Services	Improve and sustain basic service delivery and infrastructure development	Provide free basic electricity to indigent households as per the requirements in the indigent policy as at 30 June 2023	Number of households receiving free basic electricity	2 318	2 179	○	[D165] Manager: Financial Management Services: 2179 Indigent households received free basic electricity. (September 2022)		2 318	2 179	○
TL21	Support Services	Improve and sustain basic service delivery and infrastructure development	Provide free basic sanitation to indigent households as per the requirements in the indigent policy as at 30 June 2023	Number of households receiving free basic sanitation services	2 323	2 185	○	[D166] Manager: Financial Management Services: 2185 Indigent households		2 323	2 185	○

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
								received free basic sanitation. (September 2022)				
TL22	Support Services	Improve and sustain basic service delivery and infrastructure development	Provide free basic refuse removal to indigent households as per the requirements in the indigent policy as at 30 June 2023	Number of households receiving free basic refuse removal	2 428	2 185	O	[D167] Manager: Financial Management Services: 2185 Indigent households received free basic refuse removal. (September 2022)		2 428	2 185	O
TL23	Support Services	Good Governance, Community Development & Public Participation	Spend 90% of the approved maintenance budget for municipal buildings by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			budget)x100]									
TL24	Support Services	Improve and sustain basic service delivery and infrastructure development	The percentage of the municipal capital budget actually spent on capital projects as at 30 June 2023 (Actual amount spent on capital projects/Total amount budgeted for capital projects)X100	% of the municipal capital budget actually spent on capital projects as at 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL25	Support Services	Good Governance, Community Development & Public Participation	Spend 90% of the approved maintenance budget spend for municipal buildings by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL26	Support Services	Improve and sustain basic	Purchase a digger loader and single	Number of vehicles	0	0	N/A			0	0	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		service delivery and infrastructure development	cab bakkie for Clanwilliam by 30 June 2023	purchased by 30 June 2023								
TL27	Support Services	Improve and sustain basic service delivery and infrastructure development	Purchase 3 LDV (Bakkies) by 30 June 2023	Number of vehicles purchased by 30 June 2023	0	0	N/A			0	0	N/A
TL28	Support Services	Improve and sustain basic service delivery and infrastructure development	Develop a Service Charter and submit to Council for approval by 31 March 2023	Service Charter developed and submitted for approval	0	0	N/A			0	0	N/A
TL29	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative	Review staff establishment and submit to Council for approval by 31 January 2023	Reviewed staff establishment submitted for approval	0	0	N/A			0	0	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		service to citizens, staff and Council										
TL30	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Develop an HR Strategy and submit to Council for approval by 31 March 2023	Strategy developed and submitted for approval	0	0	N/A			0	0	N/A

Summary of Results: Support Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	17
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	6

G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
Total KPIs:			27

2.11.3 Community Services and Public Safety

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL31	Community Services and Public Safety	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	Construct 60 top structures in Lamberts Bay Pr.No.114 by 30 June 2023	Number of top structures constructed by 30 June 2023	0	0	N/A			0	0	N/A
TL32	Community Services and Public Safety	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	Construct 240 toilets for Clanwilliam IBS (Khayalitsha Block C1) by 30 June 2023	Number of toilets constructed by 30 June 2023	0	0	N/A			0	0	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL33	Community Services and Public Safety	To facilitate social cohesion, safe and healthy communities	Complete a feasibility study for the Testing Centre (DLTC) for driving licenses Lambert's Bay and submit to Council by 31 March 2023	Feasibility study submitted to Council by 31 March 2023	0	0	N/A			0	0	N/A
TL34	Community Services and Public Safety	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	Construct 57 top structures in Citrusdal Pr.No.114 by 30 June 2023	Number of top structures constructed by 30 June 2023	0	0	N/A			0	0	N/A
TL35	Community Services and Public Safety	Financial viability and economically sustainability	Compile and submit a Traffic Fine Revenue enhancement plan to Council	Traffic Fine Revenue enhancement plan submitted to Council	0	0	N/A			0	0	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			by 31 December 2023									
TL36	Community Services and Public Safety	Improve and sustain basic service delivery and infrastructure development	Develop a preventative maintenance plan for community facilities and submit to Council for approval by 30 November 2022	Maintenance plan developed and submitted for approval	0	0	N/A			0	0	N/A

Summary of Results: Community Services and Public Safety

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	6
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0

Total KPIs:

6

2.11.4 Technical Services

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL37	Technical Services	Facilitate, expand and nurture sustainable economic growth and eradicate poverty	Create 250 jobs opportunities in terms of EPWP by 30 June 2023	Number of job opportunities created in terms of EPWP by 30 June 2023	0	0	N/A			0	0	N/A
TL38	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved maintenance budget for electricity services by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL39	Technical Services	Improve and sustain basic service	Spend 90% of the approved maintenance budget	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		delivery and infrastructure development	for roads and stormwater by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]									
TL40	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved maintenance budget for waste water by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL41	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 100% of the MIG grant by 30 June 2023 [(Actual expenditure on MIG funding received/total MIG funding received)x100]	% of budget spent by 30 June 2023	20%	0%	R			20%	0%	R

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL42	Technical Services	Improve and sustain basic service delivery and infrastructure development	95% of the water samples comply with SANS 241 micro biological parameters {(Number of water samples that comply with SANS 241 indicators/Number of water samples tested)x100}	% of water samples complying with SANS 241 micro biological parameters	95%	0%	R			95%	0%	R
TL43	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved maintenance budget for water by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL44	Technical Services	Improve and sustain basic service delivery and infrastructure development	Limit unaccounted for water to less than 15% by 30 June 2023 {(Number of Kiloliters Water	% unaccounted water	15%	0%	B			15%	0%	B

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			Purchased or Purified - Number of Kiloliters Water Sold (incl free basic water) / Number of Kiloliters Water Purchased or Purified x 100}									
TL45	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved INEP budget for the bulk electricity upgrade in Clanwilliam by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL46	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved to upgrade the Waste Water Treatment Works in Citrusdal by 30 June 2023 [(Total actual expenditure on the	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			project/ Approved capital budget for the project)x100]									
TL47	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the procurement of electricity equipment by 30 June 2023 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL48	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved RBIG budget for the Lamberts Bay Regional Water Supply by 30 June 2023 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL49	Technical Services	Improve and sustain basic	Spend 90% of the approved MIG	% of budget spent by 30	0%	0%	N/A			0%	0%	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		service delivery and infrastructure development	budget for the upgrade of Lamberts Bay Water Network by 30 June 2023 [(Total actual expenditure on the project/ Approved budget for the project)x100]	June 2023								
TL50	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the upgrade of roads and stormwater infrastructure in Graafwater by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL51	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the installation of high mast lights in Elands Bay by 30 June 2023 [(Total	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			actual expenditure on the project/ Approved budget for the project)x100]									
TL52	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the construction of a Multi Purpose Centre in Graafwater by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL53	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the upgrade of Clanwilliam WWTW by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	0%	0%	N/A			0%	0%	N/A
TL54	Technical	Improve and	Review the SDF and	SDF reviewed	0	0	N/A			0	0	N/A

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
	Services	sustain basic service delivery and infrastructure development	submit to Council for approval by 30 June 2023	and submitted								

Summary of Results: Technical Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	15
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
Total KPIs:			18

2.11.5 Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	41
R	KPI Not Met	0% <= Actual/Target <= 74.999%	3
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	6
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
Total KPIs:			54