

CEDERBERG MUNICIPALITY

Monthly Budget Statement

OCTOBER 2022



In-Year Report of the Municipality

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

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Glossary

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

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

Legislative Framework:

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

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

- (1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:
 - (a) Actual revenue, per revenue source;
 - (b) Actual borrowings;
 - (c) Actual expenditure, per vote;
 - (d) Actual capital expenditure, per vote;
 - (e) The amount of any allocations received;
 - (f) Actual expenditure on those allocations, excluding expenditure on—
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
 - (g) when necessary, an explanation of—
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.
- (2) The statement must include—
 - (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
 - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87 (10).
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

1 Part 1: In-Year Report

1.1 Mayor's Report

In terms of the MBRR section 3:

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the Municipality

The Cederberg Municipality is currently facing severe financial difficulties. It has approved a revised budget funding plan for implementation.

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

1.1.3 Other information

None

1.2 Council Resolutions

In terms of the MBRR section 5:

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

It is recommended that:

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

1.3 Executive Summary

1.3.1 Introduction

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

1.3.2 Consolidated Performance

Table 1: Consolidated Overview of the 2022/2023 MTREF

Description	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Total Operating Revenue	338 695 855.30	384 996 568.00	384 996 568.00	22 602 307.98	132 840 476.15	143 038 479.00	-10 198 002.85	-7.13%
Total Operating Expenditure	337 589 829.11	395 427 849.00	395 427 849.00	20 553 402.00	117 079 162.42	120 501 121.00	- 3 421 958.58	-2.84%
<i>Surplus/(Deficit)</i>	1 106 026.19	- 10 431 281.00	- 10 431 281.00	2 048 905.98	15 761 313.73	22 537 358.00	- 6 776 044.27	-30.07%
Capital Transfers and Subsidies (Monetary allocations)	44 973 908.45	58 400 477.00	58 400 477.00	1 499 846.11	2 244 320.07	15 832 842.00	-13 588 521.93	-85.82%
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	3 548 752.09	18 005 633.80	38 370 200.00		
Total Capital Expenditure	50 993 025.41	70 530 477.00	70 530 477.00	1 548 976.63	2 424 879.59	21 173 988.00	-18 749 108.41	-88.55%

Monthly actuals for operating revenue were below YTD budget, while expenditure was above YTD budget. However, both variances were below 10%.

The operating revenue realised is R 10.198 million under YTD budget while operating expenditure was above by R 3.422 million.

The capital budget is R 18.749 million below YTD budget. The total budget is R 70 530 477 and only R2.425 million has been incurred.

1.3.2.1 Revenue by Source

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

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September									
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								%	
<u>Revenue By Source</u>									
Property rates	49 281	67 173	67 173	5 075	29 689	27 984	1 705	6%	67 173
Service charges - electricity revenue	116 302	126 308	126 308	9 815	40 940	47 041	(6 101)	-13%	126 308
Service charges - water revenue	31 228	29 456	29 456	2 989	9 879	9 798	81	1%	29 456
Service charges - sanitation revenue	12 004	14 316	14 316	1 080	4 361	5 001	(640)	-13%	14 316
Service charges - refuse revenue	12 779	13 818	13 818	1 173	4 683	4 610	73	2%	13 818
Rental of facilities and equipment	829	437	437	(862)	(646)	146	(792)	-544%	437
Interest earned - external investments	750	634	634	23	428	211	216	102%	634
Interest earned - outstanding debtors	4 733	4 006	4 006	465	1 720	1 335	385	29%	4 006
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 524	20 800	20 800	96	339	7 242	(6 903)	-95%	20 800
Licences and permits	3	3	3	-	-	3	(3)	-100%	3
Agency services	3 672	4 042	4 042	333	1 418	1 582	(164)	-10%	4 042
Transfers and subsidies	96 033	94 193	94 193	1 357	37 848	35 490	2 359	7%	94 193
Other revenue	5 465	7 812	7 812	1 058	2 182	2 596	(414)	-16%	7 812
Gains	676	2 000	2 000	-	-	-	-	-	2 000
Total Revenue (excluding capital transfers and contributions)	342 279	384 997	384 997	22 602	132 840	143 038	(10 198)	-7%	384 997

Table 2: Revenue by Source

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

Service charges - electricity revenue: Service Charges for electricity is 13% 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 544% below YTD budget. This was due to a system error. To be corrected in November 2022.

Interest Earned – External Investments: The variance is 102% 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 29% 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. The BAC needs to be held to appoint service provider.

Licenses and permits: Licenses and permits are 100% below YTD budget as there were no transactions to date.

Other Revenue: Other revenue is 16% below YTD budget. This is due to various categories of revenue, but mostly sale of land. Sale of land is below YTD budget. Procurement process to commence.

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) - M03 September									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	132 380	120 562	120 562	9 624	39 255	37 529	1 726	5%	120 562
Remuneration of councillors	5 000	5 173	5 173	464	1 751	1 659	92	6%	5 173
Debt impairment	26 154	38 846	38 846	3 237	12 949	12 949	-		38 846
Depreciation & asset impairment	26 850	28 151	28 151	2 346	9 383	9 384	(1)	0%	28 151
Finance charges	12 206	11 778	11 778	719	3 934	3 926	8	0%	11 778
Bulk purchases - electricity	93 891	103 638	103 638	703	28 843	38 598	(9 755)	-25%	103 638
Inventory consumed	8 721	8 185	8 175	1 017	2 771	2 313	457	20%	8 175
Contracted services	54 387	50 254	49 994	1 483	13 158	8 146	5 012	62%	49 994
Transfers and grants	244	1 030	1 030	6	9	113	(104)	-92%	1 030
Other expenditure	23 544	25 811	26 081	955	5 028	5 885	(858)	-15%	26 081
Losses	865	2 000	2 000	-	-	-	-		2 000
Total Expenditure	384 243	395 428	395 428	20 553	117 079	120 501	(3 422)	-3%	395 428

Bulk Purchases – Electricity: Expenditure is 25% below YTD budget. Invoices from ESKOM need to be captured.

Inventory consumed: Expenditure is 20% 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 62%, 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 92% below YTD budget. Request for tender form has been completed in order for procurement processes to commence for Tourism budget allocation. Tender to be advertised.

Other Expenditure: Other Expenditure is 15% below YTD budget due to various expenditure line items however mainly due to internal usage journals processed for electricity and expenditure recognized for SALGA which is now payable on a monthly basis, Bank Charges due to overdraft initiation fee, Hire of land and buildings processed for 2 months.

1.3.2.3 Capital Expenditure

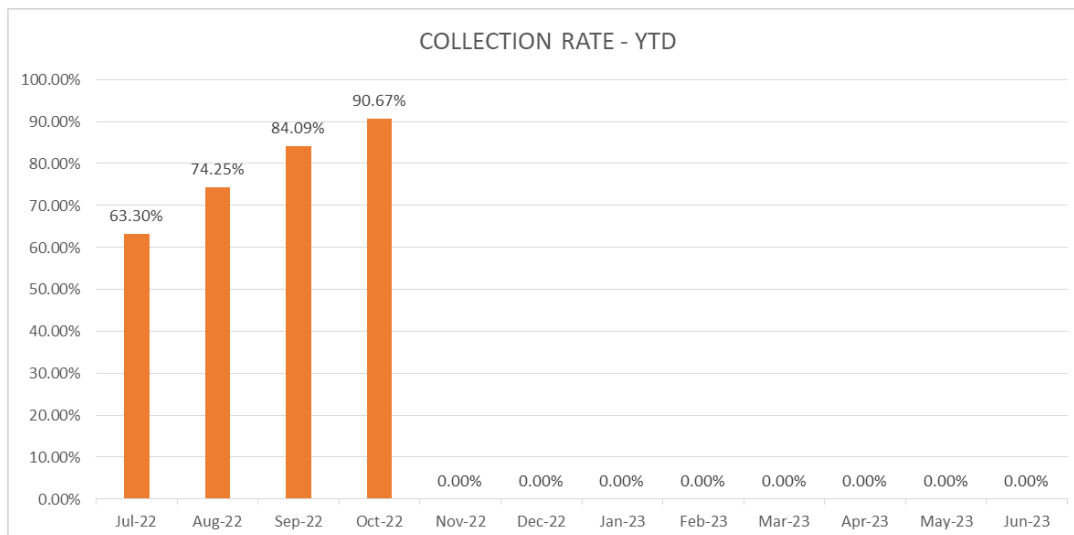
Capital expenditure is 89% below YTD budget. Bulk of the capital budget is funded by grants. Two MIG projects were appraised whilst the others were put on hold due to Lamberts Bay water crisis. Tender for the INEP project advertised early November 2022. For the Informal Settlements projects the contractors 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 90.67% in October 2022. This is due to the payment received for the annual property rates. It is expected to increase during the course of the year. The collection rate has however shown improvement in comparison with October 2021 where it was at 88.01%, due to stricter credit control procedures and implementation thereof.

1.3.3 Material variances from SDBIP

None

1.3.4 Remedial or Corrective Steps

No steps need to be taken.

1.4 In-year Budget Statement Tables

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

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

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

Table 4: C1 Monthly Budget Statement Summary

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - M04 October									
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	5 075	29 689	27 984	1 705	6%	67 173
Service charges	172 313	183 898	183 898	15 057	59 863	66 451	(6 587)	-10%	183 898
Investment revenue	750	634	634	23	428	211	216	102%	634
Transfers and subsidies	96 033	94 193	94 193	1 357	37 848	35 490	2 359	7%	94 193
Other own revenue	23 902	39 099	39 099	1 091	5 012	12 903	(7 891)	-61%	39 099
Total Revenue (excluding capital transfers and contributions)	342 279	384 997	384 997	22 602	132 840	143 038	(10 198)	-7%	384 997
Employee costs	132 380	120 562	120 562	9 624	39 255	37 529	1 726	5%	120 562
Remuneration of Councillors	5 000	5 173	5 173	464	1 751	1 659	92	6%	5 173
Depreciation & asset impairment	26 850	28 151	28 151	2 346	9 383	9 384	(1)	-0%	28 151
Finance charges	12 206	11 778	11 778	719	3 934	3 926	8	0%	11 778
Inventory consumed and bulk purchases	102 612	111 823	111 776	1 720	31 614	40 911	(9 297)	-23%	111 776
Transfers and subsidies	244	1 030	1 030	6	9	113	(104)	-92%	1 030
Other expenditure	104 950	116 911	116 958	5 675	31 134	26 980	4 154	15%	116 958
Total Expenditure	384 243	395 428	395 428	20 553	117 079	120 501	(3 422)	-3%	395 428
Surplus/(Deficit)	(41 964)	(10 431)	(10 431)	2 049	15 761	22 537	(6 776)	-30%	(10 431)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	45 632	58 400	58 400	1 500	2 244	15 833	(13 589)	-86%	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	3 549	18 006	38 370	(20 365)	-53%	47 969
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6 992	47 969	47 969	3 549	18 006	38 370	(20 365)	-53%	47 969
Capital expenditure & funds sources									
Capital expenditure	53 247	70 530	70 530	1 549	2 425	21 174	(18 749)	-89%	70 530
Capital transfers recognised	45 632	58 400	58 400	1 500	2 244	18 644	(16 400)	-88%	58 400
Borrowing	150	8 600	8 600	-	118	-	118	#DIV/0!	8 600
Internally generated funds	7 464	3 530	3 530	49	63	2 530	(2 467)	-98%	3 530
Total sources of capital funds	53 247	70 530	70 530	1 549	2 425	21 174	(18 749)	-89%	70 530
Financial position									
Total current assets	63 831	40 445	40 445		64 041				40 445
Total non current assets	738 143	818 457	818 457		731 185				818 457
Total current liabilities	133 517	118 393	118 393		107 274				118 393
Total non current liabilities	95 447	111 650	111 650		96 936				111 650
Community wealth/Equity	573 010	628 859	628 859		591 016				628 859
Cash flows									
Net cash from (used) operating	52 036	69 830	69 830	(167)	7 513	44 263	36 750	83%	69 830
Net cash from (used) investing	(44 878)	(70 530)	(70 530)	(1 549)	(2 425)	(21 174)	(18 749)	89%	(70 530)
Net cash from (used) financing	(5 093)	4 162	4 162	20	(1 171)	(22 266)	(21 095)	95%	4 162
Cash/cash equivalents at the month/year end	11 815	3 746	3 746	-	15 732	1 108	(14 624)	-1320%	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	13 842	7 625	5 781	9 531	3 452	3 600	18 294	61 509	123 632
Creditors Age Analysis									
Total Creditors	1 275	63	84	-	-	6 775	22 113	19 100	49 410

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October										
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	5 279	43 078	35 695	7 383	21%	90 518
Executive and council		49 959	10 129	10 129	-	10 129	3 816	6 313	165%	10 129
Finance and administration		62 991	80 389	80 389	5 279	32 948	31 878	1 070	3%	80 389
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		40 729	56 990	56 990	1 674	13 448	19 492	(6 044)	-31%	56 990
Community and social services		5 537	7 606	7 606	979	2 316	2 680	(364)	-14%	7 606
Sport and recreation		3 856	3 250	3 250	599	1 212	1 080	132	12%	3 250
Public safety		8 136	20 793	20 793	96	336	7 241	(6 905)	-95%	20 793
Housing		23 200	25 340	25 340	-	9 585	8 491	1 094	13%	25 340
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 432	9 863	9 863	1 552	4 317	3 422	895	26%	9 863
Planning and development		2 684	2 979	2 979	600	1 424	1 031	393	38%	2 979
Road transport		6 748	6 884	6 884	953	2 893	2 391	502	21%	6 884
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		228 124	286 026	286 026	15 596	74 242	100 263	(26 021)	-26%	286 026
Energy sources		133 391	161 556	161 556	9 815	40 944	58 116	(17 173)	-30%	161 556
Water management		56 450	65 428	65 428	3 528	12 070	21 671	(9 601)	-44%	65 428
Waste water management		21 103	35 009	35 009	1 080	16 545	12 016	4 529	38%	35 009
Waste management		17 179	24 033	24 033	1 173	4 683	8 459	(3 775)	-45%	24 033
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	391 235	443 397	443 397	24 102	135 085	158 871	(23 787)	-15%	443 397
Expenditure - Functional										
<i>Governance and administration</i>		111 432	105 888	105 888	7 245	29 763	29 395	368	1%	105 888
Executive and council		12 693	11 895	11 895	876	3 988	3 548	440	12%	11 895
Finance and administration		97 714	92 911	92 911	6 297	25 463	25 537	(74)	0%	92 911
Internal audit		1 025	1 082	1 082	72	312	310	3	1%	1 082
<i>Community and public safety</i>		65 315	76 866	76 866	3 928	25 133	20 136	4 997	25%	76 866
Community and social services		9 483	9 071	9 071	530	2 240	2 414	(173)	-7%	9 071
Sport and recreation		13 141	12 497	12 497	957	3 749	3 802	(53)	-1%	12 497
Public safety		18 120	28 421	28 421	2 257	8 727	9 124	(397)	-4%	28 421
Housing		24 570	26 877	26 877	184	10 417	4 796	5 621	117%	26 877
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 903	26 053	26 053	1 872	7 557	7 508	49	1%	26 053
Planning and development		8 561	11 004	11 004	768	3 108	2 883	225	8%	11 004
Road transport		14 342	15 049	15 049	1 104	4 449	4 625	(176)	-4%	15 049
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		184 593	186 621	186 621	7 509	54 627	63 463	(8 836)	-14%	186 621
Energy sources		113 221	122 670	122 670	2 211	34 522	44 302	(9 780)	-22%	122 670
Water management		32 590	29 886	29 886	2 667	9 470	8 997	473	5%	29 886
Waste water management		19 537	18 651	18 651	1 463	5 887	5 445	442	8%	18 651
Waste management		19 244	15 414	15 414	1 169	4 747	4 718	29	1%	15 414
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	384 243	395 428	395 428	20 553	117 079	120 501	(3 422)	-3%	395 428
Surplus/ (Deficit) for the year		6 992	47 969	47 969	3 549	18 006	38 370	(20 365)	-53%	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) - M04 October										
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	1									
Vote 1 - Executive and Council		49 959	10 129	10 129	-	10 129	3 816	6 313	165.4%	10 129
Vote 2 - Office of Municipal Manager		39	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		59 957	76 256	76 256	5 785	32 477	30 438	2 040	6.7%	76 256
Vote 4 - Community Development Services		7 983	9 301	9 301	430	2 630	3 304	(674)	-20.4%	9 301
Vote 5 - Corporate and Strategic Services		547	2 437	2 437	44	154	817	(662)	-81.1%	2 437
Vote 6 - Planning and Development Services		2 684	2 979	2 979	600	1 424	1 031	393	38.1%	2 979
Vote 7 - Public Safety		11 810	24 836	24 836	430	1 755	8 823	(7 068)	-80.1%	24 836
Vote 8 - Electricity		133 391	161 556	161 556	9 815	40 944	58 116	(17 173)	-29.5%	161 556
Vote 9 - Waste Management		17 179	24 033	24 033	1 173	4 683	8 459	(3 775)	-44.6%	24 033
Vote 10 - Waste Water Management		21 103	35 009	35 009	1 080	16 545	12 016	4 529	37.7%	35 009
Vote 11 - Water		56 450	65 428	65 428	3 528	12 070	21 671	(9 601)	-44.3%	65 428
Vote 12 - Housing		23 200	25 340	25 340	-	9 585	8 491	1 094	12.9%	25 340
Vote 13 - Road Transport		3 076	2 842	2 842	620	1 476	810	666	82.3%	2 842
Vote 14 - Sports and Recreation		3 856	3 250	3 250	599	1 212	1 080	132	12.2%	3 250
Total Revenue by Vote	2	391 235	443 397	443 397	24 102	135 085	158 871	(23 787)	-15.0%	443 397
Expenditure by Vote	1									
Vote 1 - Executive and Council		7 667	7 620	7 620	670	2 540	2 228	312	14.0%	7 620
Vote 2 - Office of Municipal Manager		13 737	15 304	15 304	704	3 823	3 920	(96)	-2.5%	15 304
Vote 3 - Financial Administrative Services		59 569	62 492	62 492	3 825	16 329	17 436	(1 107)	-6.3%	62 492
Vote 4 - Community Development Services		13 385	11 570	11 570	1 199	4 576	3 549	1 027	28.9%	11 570
Vote 5 - Corporate and Strategic Services		22 665	19 073	19 073	1 569	5 397	4 945	452	9.1%	19 073
Vote 6 - Planning and Development Services		9 621	6 959	6 959	502	2 097	2 077	21	1.0%	6 959
Vote 7 - Public Safety		22 719	33 160	33 160	2 473	9 630	10 195	(565)	-5.5%	33 160
Vote 8 - Electricity		113 221	122 670	122 670	2 211	34 522	44 302	(9 780)	-22.1%	122 670
Vote 9 - Waste Management		19 244	15 414	15 414	1 169	4 747	4 718	29	0.6%	15 414
Vote 10 - Waste Water Management		18 260	17 088	17 088	1 347	5 497	4 990	507	10.2%	17 088
Vote 11 - Water		32 590	29 886	29 886	2 667	9 470	8 997	473	5.3%	29 886
Vote 12 - Housing		24 570	26 877	26 877	184	10 417	4 796	5 621	117.2%	26 877
Vote 13 - Road Transport		13 852	14 817	14 817	1 078	4 284	4 546	(262)	-5.8%	14 817
Vote 14 - Sports and Recreation		13 141	12 497	12 497	957	3 749	3 802	(53)	-1.4%	12 497
Total Expenditure by Vote	2	384 243	395 428	395 428	20 553	117 079	120 501	(3 422)	-2.8%	395 428
Surplus/ (Deficit) for the year	2	6 992	47 969	47 969	3 549	18 006	38 370	(20 365)	-53.1%	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) - M04 October										
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	5 075	29 689	27 984	1 705	6%	67 173
Service charges - electricity revenue		116 302	126 308	126 308	9 815	40 940	47 041	(6 101)	-13%	126 308
Service charges - water revenue		31 228	29 456	29 456	2 989	9 879	9 798	81	1%	29 456
Service charges - sanitation revenue		12 004	14 316	14 316	1 080	4 361	5 001	(640)	-13%	14 316
Service charges - refuse revenue		12 779	13 818	13 818	1 173	4 683	4 610	73	2%	13 818
Rental of facilities and equipment		829	437	437	(862)	(646)	146	(792)	-544%	437
Interest earned - external investments		750	634	634	23	428	211	216	102%	634
Interest earned - outstanding debtors		4 733	4 006	4 006	465	1 720	1 335	385	29%	4 006
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8 524	20 800	20 800	96	339	7 242	(6 903)	-95%	20 800
Licences and permits		3	3	3	-	-	3	(3)	-100%	3
Agency services		3 672	4 042	4 042	333	1 418	1 582	(164)	-10%	4 042
Transfers and subsidies		96 033	94 193	94 193	1 357	37 848	35 490	2 359	7%	94 193
Other revenue		5 465	7 812	7 812	1 058	2 182	2 596	(414)	-16%	7 812
Gains		676	2 000	2 000	-	-	-	-	-	2 000
Total Revenue (excluding capital transfers and contributions)		342 279	384 997	384 997	22 602	132 840	143 038	(10 198)	-7%	384 997
Expenditure By Type										
Employee related costs		132 380	120 562	120 562	9 624	39 255	37 529	1 726	5%	120 562
Remuneration of councillors		5 000	5 173	5 173	464	1 751	1 659	92	6%	5 173
Debt impairment		26 154	38 846	38 846	3 237	12 949	12 949	-	-	38 846
Depreciation & asset impairment		26 850	28 151	28 151	2 346	9 383	9 384	(1)	0%	28 151
Finance charges		12 206	11 778	11 778	719	3 934	3 926	8	0%	11 778
Bulk purchases - electricity		93 891	103 638	103 638	703	28 843	38 598	(9 755)	-25%	103 638
Inventory consumed		8 721	8 185	8 138	1 017	2 771	2 313	457	20%	8 138
Contracted services		54 387	50 254	49 794	1 483	13 158	8 146	5 012	62%	49 794
Transfers and grants		244	1 030	1 030	6	9	113	(104)	-92%	1 030
Other expenditure		23 544	25 811	26 318	955	5 028	5 885	(858)	-15%	26 318
Losses		865	2 000	2 000	-	-	-	-	-	2 000
Total Expenditure		384 243	395 428	395 428	20 553	117 079	120 501	(3 422)	-3%	395 428
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(41 964)	(10 431)	(10 431)	2 049	15 761	22 537	(6 776)	(0)	(10 431)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		45 632	58 400	58 400	1 500	2 244	15 833	(13 589)	(0)	58 400
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		3 324	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		6 992	47 969	47 969	3 549	18 006	38 370			47 969
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		6 992	47 969	47 969	3 549	18 006	38 370			47 969
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6 992	47 969	47 969	3 549	18 006	38 370			47 969
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		6 992	47 969	47 969	3 549	18 006	38 370			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) - M04										
October										
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	539	1 283	846	438	52%	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	469	469	2 500	(2 031)	-81%	13 215
Vote 12 - Housing		-	10 000	10 000	-	-	2 550	(2 550)	-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	1 008	1 752	5 896	(4 143)	-70%	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	(350)	-100%	350
Vote 4 - Community Development Services		150	2 139	2 139	492	492	2 139	(1 647)	-77%	2 139
Vote 5 - Corporate and Strategic Services		396	480	480	9	9	480	(471)	-98%	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	7 167	(7 105)	-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	40	97	3 785	(3 688)	-97%	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	60	(46)	-77%	960
Vote 14 - Sports and Recreation		1 736	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	27 036	44 844	44 844	541	673	15 278	(14 606)	-96%	44 844
Total Capital Expenditure		53 247	70 530	70 530	1 549	2 425	21 174	(18 749)	-89%	70 530
Capital Expenditure - Functional Classification										
Governance and administration		397	830	830	9	9	830	(821)	-99%	830
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		397	830	830	9	9	830	(821)	-99%	830
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 520	12 139	12 139	492	492	4 689	(4 197)	-90%	12 139
Community and social services		150	2 139	2 139	492	492	2 139	(1 647)	-77%	2 139
Sport and recreation		2 606	-	-	-	-	-	-	-	-
Public safety		475	-	-	-	-	-	-	-	-
Housing		1 289	10 000	10 000	-	-	2 550	(2 550)	-100%	10 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 699	3 449	3 449	539	1 297	923	374	41%	3 449
Planning and development		2 699	2 489	2 489	539	1 283	863	420	49%	2 489
Road transport		-	960	960	-	14	60	(46)	-77%	960
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		45 630	54 113	54 113	509	627	14 732	(14 105)	-96%	54 113
Energy sources		15 402	26 880	26 880	-	61	7 167	(7 105)	-99%	26 880
Water management		22 411	15 903	15 903	469	469	3 575	(3 106)	-87%	15 903
Waste water management		4 968	10 225	10 225	40	97	3 785	(3 688)	-97%	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	1 549	2 425	21 174	(18 749)	-89%	70 530
Funded by:										
National Government		45 632	48 400	48 400	1 500	2 244	16 094	(13 850)	-86%	48 400
Provincial Government		-	10 000	10 000	-	-	2 550	(2 550)	-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	1 500	2 244	18 644	(16 400)	-88%	58 400
Borrowing	6	150	8 600	8 600	-	118	-	118	#DIV/0!	8 600
Internally generated funds		7 464	3 530	3 530	49	63	2 530	(2 467)	-98%	3 530
Total Capital Funding		53 247	70 530	70 530	1 549	2 425	21 174	(18 749)	-89%	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 - M04 October						
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	(5 990)	3 746
Call investment deposits		8 557	–	–	21 722	–
Consumer debtors		31 979	27 093	27 093	33 391	27 093
Other debtors		18 583	8 200	8 200	13 292	8 200
Current portion of long-term receivables		–	–	–	–	–
Inventory		1 454	1 406	1 406	1 626	1 406
Total current assets		63 831	40 445	40 445	64 041	40 445
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		74 398	76 953	76 953	74 380	76 953
Investments in Associate		–	–	–	–	–
Property, plant and equipment		662 702	740 666	740 666	655 761	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	731 185	818 457
TOTAL ASSETS		801 974	858 902	858 902	795 226	858 902
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		459	4 648	4 648	459	4 648
Consumer deposits		2 637	2 738	2 738	2 732	2 738
Trade and other payables		118 781	96 705	96 705	92 149	96 705
Provisions		11 640	14 303	14 303	11 935	14 303
Total current liabilities		133 517	118 393	118 393	107 274	118 393
Non current liabilities						
Borrowing		7 652	17 407	17 407	6 386	17 407
Provisions		87 795	94 244	94 244	90 550	94 244
Total non current liabilities		95 447	111 650	111 650	96 936	111 650
TOTAL LIABILITIES		228 964	230 044	230 044	204 210	230 044
NET ASSETS	2	573 010	628 859	628 859	591 016	628 859
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		573 010	628 859	628 859	591 016	628 859
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	573 010	628 859	628 859	591 016	628 859

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
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	7 998	22 257	25 885	(3 628)	-14%	62 135
Service charges		157 164	170 975	170 975	15 331	60 500	61 994	(1 494)	-2%	170 975
Other revenue		14 202	15 555	15 555	1 528	2 737	5 461	(2 725)	-50%	15 555
Transfers and Subsidies - Operational		101 337	94 193	94 193	2 188	41 534	35 490	6 044	17%	94 193
Transfers and Subsidies - Capital		45 632	58 400	58 400	1 831	10 526	15 833	(5 307)	-34%	58 400
Interest		710	634	634	23	428	211	216	102%	634
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(309 825)	(327 608)	(327 608)	(29 038)	(129 311)	(99 357)	29 954	-30%	(327 608)
Finance charges		(4 758)	(3 425)	(3 425)	(23)	(1 149)	(1 142)	8	-1%	(3 425)
Transfers and Grants		(244)	(1 030)	(1 030)	(6)	(9)	(113)	(104)	92%	(1 030)
NET CASH FROM/(USED) OPERATING ACTIVITIES		52 036	69 830	69 830	(167)	7 513	44 263	36 750	83%	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)	(1 549)	(2 425)	(21 174)	(18 749)	89%	(70 530)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(44 878)	(70 530)	(70 530)	(1 549)	(2 425)	(21 174)	(18 749)	89%	(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	13	95	70	25	36%	210
Payments										
Repayment of borrowing		(5 314)	(4 648)	(4 648)	7	(1 267)	(21 174)	(19 907)	94%	(4 648)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 093)	4 162	4 162	20	(1 171)	(22 266)	(21 095)	95%	4 162
NET INCREASE/ (DECREASE) IN CASH HELD										
		2 065	3 461	3 461	(1 696)	3 917	823			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		15 732	1 108			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 - M04 October																
Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	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	1															
Cash Receipts By Source																
Property rates		9 823	6 034	4 402	7 998	4 546	4 547	4 545	4 553	4 538	4 536	4 535	8 079	62 135	64 869	67 788
Service charges - electricity revenue		11 689	10 866	9 686	11 112	8 014	11 142	7 966	9 955	9 050	10 013	8 634	15 135	123 262	132 470	142 366
Service charges - water revenue		2 640	2 447	893	2 476	1 923	1 881	2 117	1 990	2 034	2 210	2 020	887	23 518	24 553	25 658
Service charges - sanitation revenue		860	878	784	885	1 005	1 015	908	1 030	924	1 043	1 087	1 776	12 195	12 732	13 305
Service charges - refuse		933	1 035	835	488	992	1 003	986	1 009	999	1 006	1 010	1 704	11 999	12 527	13 091
Rental of facilities and equipment		51	94	71	(862)	36	36	36	36	36	36	36	828	437	456	477
Interest earned - external investments		86	155	164	23	53	53	53	53	53	53	53	(164)	634	662	692
Interest earned - outstanding debtors		25	(749)	2 347	370	--	--	--	--	--	--	--	(1 992)	--	--	--
Dividends received		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Fines, penalties and forfeits		75	87	80	96	292	291	265	265	261	262	257	1 030	3 262	3 263	3 267
Licences and permits		--	--	--	--	--	--	--	--	--	--	--	3	3	3	3
Agency services		200	473	411	333	363	283	377	388	323	247	216	426	4 042	4 219	4 409
Transfers and Subsidies - Operational		35 070	4 275	--	2 188	2 313	19 493	1 386	6 785	18 352	1 864	1 725	741	94 193	81 903	93 509
Other revenue		(1 138)	194	609	1 961	1 019	801	234	490	855	1 463	302	1 020	7 812	8 570	9 143
Cash Receipts by Source		54 314	25 791	20 282	27 069	20 557	40 546	18 673	26 555	37 424	22 734	19 875	29 473	343 492	346 228	373 707
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		8 696	--	--	1 831	3 634	4 578	2 865	569	9 449	8 595	6 723	11 260	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	13	17	17	17	17	17	17	17	(8)	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	28 912	24 408	45 142	21 756	27 141	46 891	31 347	26 615	49 326	410 703	396 060	422 101
Cash Payments by Type																
Employee related costs		9 490	10 376	9 621	9 502	14 355	9 968	9 785	9 785	9 785	9 364	9 558	7 958	119 547	125 999	134 519
Remuneration of councillors		493	346	448	464	415	415	410	438	409	392	388	554	5 173	5 530	5 917
Interest paid		199	211	717	23	285	285	285	285	285	285	285	278	3 425	3 491	3 055
Bulk purchases - Electricity		28 947	9 926	12 973	15 597	7 713	10 724	7 667	9 582	8 710	9 638	8 310	(11 149)	118 638	144 598	157 515
Acquisitions - water & other inventory		19	656	1 230	1 037	690	359	637	996	675	798	720	296	8 115	8 481	8 867
Contracted services		277	8 116	3 282	1 483	3 692	1 886	2 808	6 419	6 757	4 824	6 217	4 494	50 254	23 818	30 271
Grants and subsidies paid - other municipalities		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Grants and subsidies paid - other		--	--	3	6	5	5	88	5	348	55	64	451	1 030	1 075	1 128
General expenses		646	1 255	2 172	955	1 682	1 820	2 160	1 001	3 384	766	3 220	6 822	25 881	26 952	28 060
Cash Payments by Type		40 071	30 886	30 445	29 066	28 838	25 463	23 839	28 513	30 354	26 122	28 762	9 705	332 063	339 944	369 332
Other Cash Flows/Payments by Type																
Capital assets		--	484	392	1 549	4 439	9 870	5 639	9 889	8 169	4 889	3 121	22 088	70 530	50 799	48 519
Repayment of borrowing		95	61	1 118	(7)	--	1 162	--	--	1 162	--	--	1 057	4 648	4 874	4 874
Other Cash Flows/Payments		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Cash Payments by Type		40 166	31 430	31 956	30 608	33 277	36 495	29 478	38 402	39 685	31 011	31 884	32 850	407 241	395 617	422 726
NET INCREASE/(DECREASE) IN CASH HELD		22 891	(5 605)	(11 673)	(1 696)	(8 869)	8 647	(7 723)	(11 260)	7 206	336	(5 269)	16 476	3 461	443	(624)
Cash/cash equivalents at the month/year beginning:		11 815	34 706	29 101	17 428	15 732	6 864	15 511	7 788	(3 473)	3 733	4 069	(1 199)	11 815	15 276	15 719
Cash/cash equivalents at the month/year end:		34 706	29 101	17 428	15 732	6 864	15 511	7 788	(3 473)	3 733	4 069	(1 199)	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 - M04 October													
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	2 870	1 351	1 139	871	896	702	4 718	17 590	30 137	24 776		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 917	1 772	829	596	462	423	2 995	7 376	20 371	11 853		
Receivables from Non-exchange Transactions - Property Rates	1400	4 879	2 412	1 887	6 540	764	1 293	3 610	17 639	39 024	29 846		
Receivables from Exchange Transactions - Waste Water Management	1500	1 179	788	701	595	493	475	2 796	8 590	15 616	12 949		
Receivables from Exchange Transactions - Waste Management	1600	1 323	825	686	534	429	337	2 006	4 032	10 172	7 339		
Receivables from Exchange Transactions - Property Rental Debtors	1700							56	10	65	65		
Interest on Arrear Debtor Accounts	1810	436	429	488	388	375	361	2 067	5 766	10 312	8 959		
1820													
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820												
Other	1900	(2 763)	48	51	8	33	8	45	504	(2 066)	598		
Total By Income Source	2000	13 842	7 625	5 781	9 531	3 452	3 600	18 294	61 509	123 632	96 385		
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	387	279	227	1 945	67	60	282	1 157	4 404	3 511		
Commercial	2300	6 370	1 999	1 210	3 780	807	736	4 711	21 339	40 952	31 372		
Households	2400	5 552	4 349	3 367	3 341	2 302	1 937	12 215	38 123	71 186	57 919		
Other	2500	1 533	998	976	465	276	867	1 085	890	7 090	3 583		
Total By Customer Group	2600	13 842	7 625	5 781	9 531	3 452	3 600	18 294	61 509	123 632	96 385		

The outstanding debtors amount to R 123 632 million. Of the total outstanding debtors, R86 855 million is over 120 days. R71 186 million (57.58%) 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.

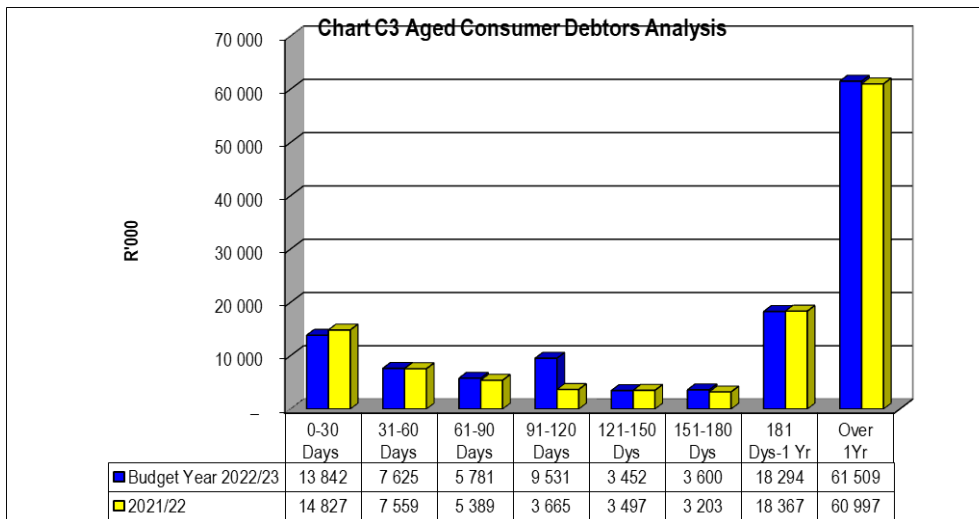


Figure 1: Aged Debtors Analysis

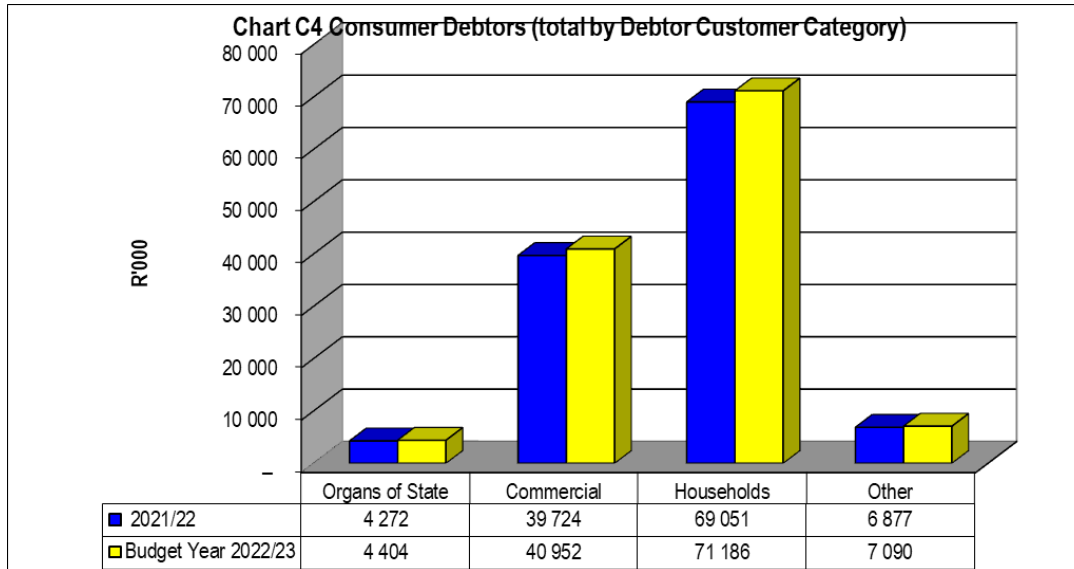


Figure 2: Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October											
Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	900	-	-	-	-	6 775	22 113	19 100	48 888	51 920
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	346	2	-	-	-	-	-	-	348	3 374
Auditor General	0800	-	-	-	-	-	-	-	-	-	686
Other	0900	29	61	84	-	-	-	-	-	173	15 592
Total By Customer Type	1000	1 275	63	84	-	-	6 775	22 113	19 100	49 410	71 571

The Municipality's outstanding creditors at the end of October 2022 amount to R 49 410 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.

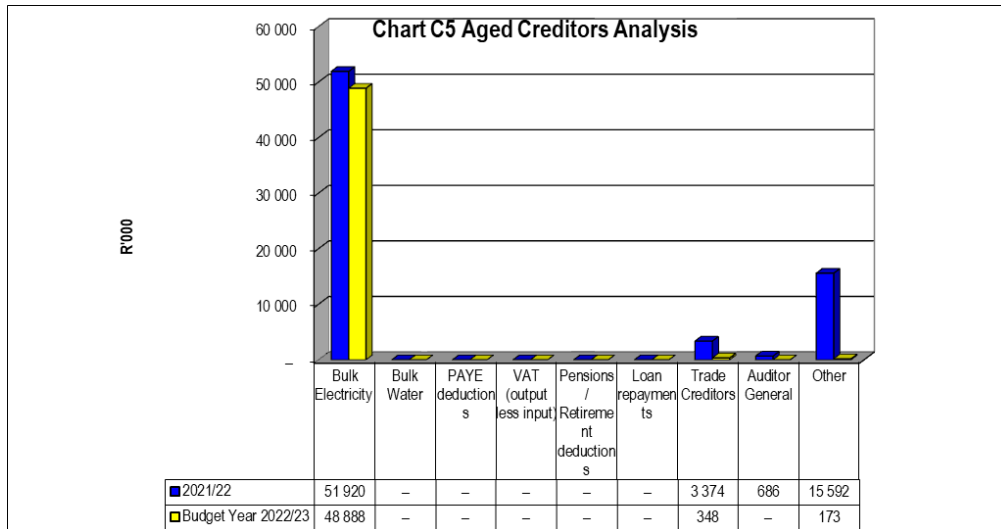


Figure 3: Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	6.05%				22 436	114	(2 930)	2 216	21 836
														-
														-
														-
														-
														-
Municipality sub-total										22 436		(2 930)	2 216	21 836
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									22 436		(2 930)	2 216	21 836

The Municipality has one Call investment account with a balance of R 21.836 million at the end of October 2022. The purpose of the call account is to ring fence conditional grants.

2.4 Long Term Liabilities

REPORT TO FINANCE PORTFOLIO COMMITTEE

CEDERBERG MUNICIPALITY

SUMMARY OF EXTERNAL LOANS FOR OCTOBER 2022

Borrowing Institution	Balance 01 October 2022	Interest Capital October 2022	Repayment October 2022	Interest Paid	Received	Balance at 31 October 2022	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R 980 497.97	R -	R -	R -	R -	R 980 497.97	14.79%	
ABSA (038-7230-0993)	R 2 072 429.04	R -	R -	R -	R -	R 2 072 429.04	31.25%	
ABSA (038-7230-0994)	R 952 355.03	R -	R -	R -	R -	R 952 355.03	14.36%	
ABSA (038-7230-0995)	R 1 077 177.02	R -	R -	R -	R -	R 1 077 177.02	16.24%	
STANDARD BANK (00-407-958)	R 835 202.36	R -	R -	R -	R -	R 835 202.36	12.59%	
Office Equipment - Printers Sky Metro	R 738 019.75	R 7 245.76	R 31 250.00	R -	R -	R 714 015.51	10.77%	
	R 6 655 681.17	R 7 245.76	R 31 250.00	R -	R -	R 6 631 676.93	100%	R -

2.5 Allocation and grant receipts and expenditure

Table 15: SC6 Transfers and Grant Receipts

WC012 Cederberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October										
Description	Ref	2021/22				Budget Year 2022/23				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		67 214	73 048	73 048	385	28 343	28 343	-		73 048
Local Government Equitable Share		55 044	61 451	61 451	-	23 965	23 965	-		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	111	327	327	-		848
Municipal Infrastructure Grant (VAT)		2 022	2 145	2 145	275	275	275	-		2 145
Water Services Infrastructure Grant (VAT)		600	-	-	-	-	-	-		-
Integrated National Electrification Grant (VAT)		2 217	3 130	3 130	-	1 304	1 304	-		3 130
Regional Bulk Infrastructure Grant (VAT)		2 736	1 982	1 982	-	-	-	-		1 982
Provincial Government:		30 084	21 145	21 145	1 803	13 191	13 191	-		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	3 606	3 606	-		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	-		15 340
Graduate Internship Grant		-	-	-	-	-	-	-		-
Municipal Capacity Building Grant		400	-	-	-	-	-	-		-
Financial Management Support Grant		958	-	-	-	-	-	-		-
Public Employment Support Grant		1 100	-	-	-	-	-	-		-
Municipal Library Support Grant		45	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	97 298	94 193	94 193	2 188	41 534	41 534	-		94 193
Capital Transfers and Grants										
National Government:		50 507	48 400	48 400	1 831	10 526	10 526	-		48 400
Municipal Infrastructure Grant (MIG)		13 482	14 316	14 316	1 831	1 831	1 831	-		14 316
Water Services Infrastructure Grant		4 000	-	-	-	-	-	-		-
Integrated National Electrification Grant (INEG)		14 783	20 870	20 870	-	8 696	8 696	-		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	1 831	10 526	10 526	-		58 400
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	147 966	152 593	152 593	4 019	52 060	52 060	-		152 593

Table 16: SC7(1) Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
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	926	26 525	27 523	(997)	-3.6%	73 048
Local Government Equitable Share		55 044	61 451	61 451	-	23 965	23 153	812	3.5%	61 451
Finance Management		2 023	2 132	2 132	208	563	803	(240)	-29.9%	2 132
EPWP Incentive		1 755	1 359	1 359	320	1 039	512	527	102.9%	1 359
Municipal Infrastructure Grant (PMU)		816	848	848	173	621	320	302	94.4%	848
Municipal Infrastructure Grant (VAT)		1 665	2 145	2 145	155	266	808	(542)	-67.0%	2 145
Water Services Infrastructure Grant (VAT)		377	-	-	-	-	-	-	-	-
Integrated National Electrification Grant (VAT)		2 037	3 130	3 130	-	-	1 179	(1 179)	-	3 130
Regional Bulk Infrastructure Grant (VAT)		2 670	1 982	1 982	70	70	747	(677)	-	1 982
		-	-	-	-	-	-	-	-	-
Provincial Government:		29 647	21 145	21 145	431	11 323	7 967	3 356	42.1%	21 145
PGWC Financial Management Capacity Building Grant		96	-	-	-	-	-	-	-	-
Transport Infrastructure Grant		0	95	95	-	-	36	(36)	-100.0%	95
Library Services: MRFG		5 302	5 408	5 408	406	1 681	2 038	(356)	-17.5%	5 408
Thusong Service Centre (Sustainability Operational Support)		138	150	150	-	-	57	(57)	-100.0%	150
CDW Support		72	152	152	24	57	57	(0)	-	152
Human Settlement Development Grant		21 728	15 340	15 340	-	9 585	5 780	3 805	-	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	1 357	37 848	35 490	2 359	6.6%	94 193
Capital expenditure of Transfers and Grants										
National Government:		45 632	48 400	48 400	1 500	2 244	13 122	(10 877)	-82.9%	48 400
Municipal Infrastructure Grant (MIG)		10 153	14 316	14 316	1 031	1 775	3 881	(2 106)	-54.3%	14 316
Water Services Infrastructure Grant		2 716	-	-	-	-	-	-	-	-
Integrated National Electrification Grant (INEG)		14 963	20 870	20 870	-	-	5 658	(5 658)	-100.0%	20 870
Regional Bulk Infrastructure Grant (RBIG)		17 800	13 215	13 215	469	469	3 583	(3 114)	-86.9%	13 215
		-	-	-	-	-	-	-	-	-
Provincial Government:		-	10 000	10 000	-	-	2 711	(2 711)	-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	-	-	2 711	(2 711)	-	10 000
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		45 632	58 400	58 400	1 500	2 244	15 833	(13 589)	-85.8%	58 400
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 665	152 593	152 593	2 856	40 093	51 322	(11 230)	-21.9%	152 593

The Municipality has received a total of R 52 060 million of its allocated grant budget. It has incurred expenditure of R 40 093 million on those grants. The unspent portion for 2022-2023 is R 11 967 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 - M04 October										
Summary of Employee and Councillor remuneration	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 977	4 297	4 297	369	1 399	1 378	21	1%	4 297
Pension and UIF Contributions		300	239	239	43	152	77	76	99%	239
Medical Aid Contributions		100	100	100	8	32	32	0	1%	100
Motor Vehicle Allowance		217	217	217	8	28	69	(41)	-60%	217
Cellphone Allowance		406	320	320	36	140	103	37	36%	320
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 000	5 173	5 173	464	1 751	1 659	92	6%	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	132	1 018	1 273	(254)	-20%	4 020
Pension and UIF Contributions		182	500	500	0	29	156	(126)	-81%	500
Medical Aid Contributions		-	57	57	-	-	18	(18)	-100%	57
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		174	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		350	432	432	-	34	134	(100)	-75%	432
Cellphone Allowance		113	234	234	-	31	73	(42)	-57%	234
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	22	22	-	0	7	(7)	-100%	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	132	1 113	1 660	(547)	-33%	5 266
% increase	4		-1.8%	-1.8%						-1.8%
Other Municipal Staff										
Basic Salaries and Wages		88 353	80 340	80 340	6 404	25 759	24 990	769	3%	80 340
Pension and UIF Contributions		13 903	12 929	12 929	1 079	4 379	4 022	356	9%	12 929
Medical Aid Contributions		4 504	4 983	4 983	419	1 707	1 550	157	10%	4 983
Overtime		4 214	3 287	3 287	314	1 129	1 023	106	10%	3 287
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 970	4 656	4 656	477	1 957	1 449	508	35%	4 656
Cellphone Allowance		431	246	246	38	144	76	68	89%	246
Housing Allowances		355	325	325	26	101	101	0	0%	325
Other benefits and allowances		5 134	4 035	4 035	376	1 566	1 258	308	24%	4 035
Payments in lieu of leave		1 080	2 152	2 152	173	670	670	-	-	2 152
Long service awards		525	590	590	47	184	184	-	-	590
Post-retirement benefit obligations		1 549	1 754	1 754	141	546	546	-	-	1 754
Sub Total - Other Municipal Staff		127 018	115 296	115 296	9 492	38 142	35 869	2 273	6%	115 296
% increase	4		-9.2%	-9.2%						-9.2%
Total Parent Municipality		137 380	125 735	125 735	10 088	41 006	39 188	1 818	5%	125 735
			-8.5%	-8.5%						-8.5%
TOTAL SALARY, ALLOWANCES & BENEFITS		137 380	125 735	125 735	10 088	41 006	39 188	1 818	5%	125 735
% increase	4		-8.5%	-8.5%						-8.5%
TOTAL MANAGERS AND STAFF		132 380	120 562	120 562	9 624	39 255	37 529	1 726	5%	120 562

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
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	1 549	1 549	21 174	19 625	92.7%	2%
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	2 425					

The Municipality has a capital budget of R 70 530 million. It has incurred expenditure of R 2 425 million on the capital budget. Most of the capital projects are in their initial procurement stages.

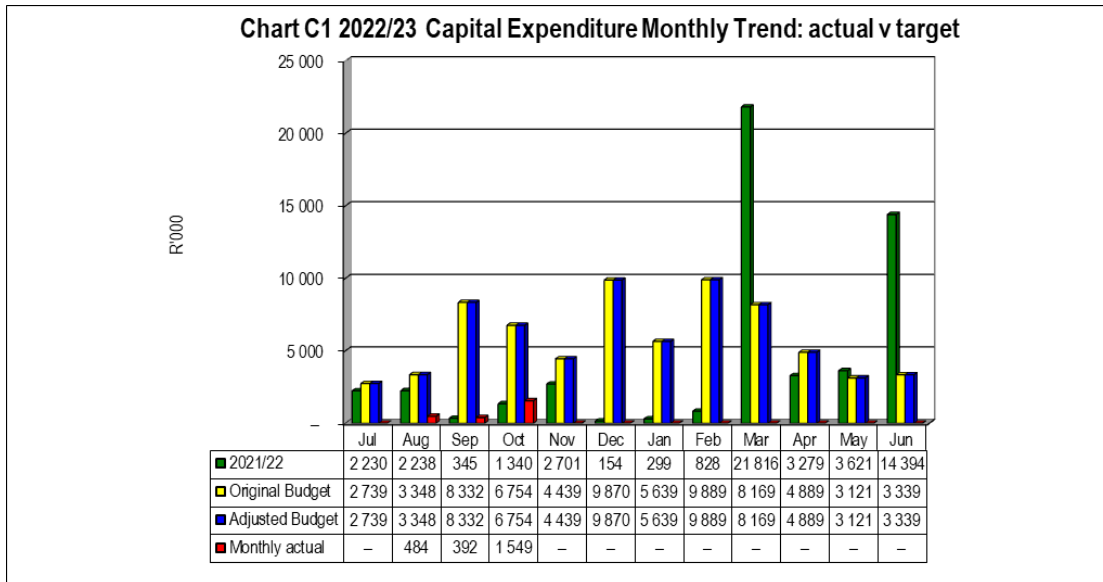


Figure 4: Capital Expenditure Monthly Trend (Actual vs Target)

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 - M04 October										
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										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		37 581	45 624	45 624	469	469	12 247	11 778	96.2%	45 624
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14 986	22 320	22 320	-	-	7 107	7 107	100.0%	22 320
<i>LV Networks</i>		14 986	22 320	22 320	-	-	7 107	7 107	100.0%	22 320
Water Supply Infrastructure		17 800	18 215	18 215	469	469	3 250	2 781	85.6%	18 215
<i>Distribution</i>		17 800	18 215	18 215	469	469	3 250	2 781	85.6%	18 215
Sanitation Infrastructure		4 795	5 090	5 090	-	-	1 890	1 890	100.0%	5 090
<i>Reticulation</i>		-	5 090	5 090	-	-	1 890	1 890	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	492	492	2 139	1 647	77.0%	2 139
Community Facilities		1 514	2 139	2 139	492	492	2 139	1 647	77.0%	2 139
<i>Halls</i>		150	2 139	2 139	492	492	2 139	1 647	77.0%	2 139
<i>Public Ablution Facilities</i>		1 363	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		394	497	486	-	-	486	486	100.0%	486
Computer Equipment		394	497	486	-	-	486	486	100.0%	486
Furniture and Office Equipment		1 033	-	11	9	9	11	2	20.4%	11
Furniture and Office Equipment		1 033	-	11	9	9	11	2	20.4%	11
Machinery and Equipment		1 202	7 350	7 350	40	172	850	678	79.8%	7 350
Machinery and Equipment		1 202	7 350	7 350	40	172	850	678	79.8%	7 350
Transport Assets		3 324	1 860	1 860	-	-	60	60	100.0%	1 860
Transport Assets		3 324	1 860	1 860	-	-	60	60	100.0%	1 860
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	45 047	57 471	57 471	1 010	1 142	15 793	14 651	92.8%	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 - M04										
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 - M04 October										
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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		15 385	14 555	14 586	1 010	4 070	4 091	21	0.5%	14 586
Roads Infrastructure		6 995	7 399	7 399	492	1 978	2 183	205	9.4%	7 399
Roads		6 512	6 513	6 513	467	1 942	1 972	29	1.5%	6 513
Road Structures		483	886	886	25	36	211	176	83.2%	886
Storm water Infrastructure		714	846	846	61	196	242	45	18.7%	846
Storm water Conveyance		701	781	781	61	196	223	26	11.9%	781
Attenuation		13	65	65	-	-	19	19	100.0%	65
Electrical Infrastructure		744	664	793	29	139	304	165	54.3%	793
LV Networks		744	664	793	29	139	304	165	54.3%	793
Water Supply Infrastructure		1 147	917	793	35	205	79	(126)	-160.2%	793
Water Treatment Works		172	237	237	26	26	52	26	50.2%	237
Distribution		975	680	556	9	179	27	(152)	-563.9%	556
Sanitation Infrastructure		5 291	4 299	4 299	357	1 459	1 169	(289)	-24.8%	4 299
Reticulation		5 073	3 974	3 974	335	1 421	1 112	(309)	-27.8%	3 974
Waste Water Treatment Works		217	325	325	22	38	58	19	33.6%	325
Solid Waste Infrastructure		495	431	457	37	93	114	21	18.1%	457
Landfill Sites		495	431	457	37	93	114	21	18.1%	457
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		8 293	7 180	7 160	558	2 260	2 144	(117)	-5.4%	7 160
Community Facilities		6 692	5 794	5 774	439	1 781	1 740	(40)	-2.3%	5 774
Halls		901	407	407	29	125	107	(18)	-16.6%	407
Libraries		7	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		16	50	48	-	-	12	12	100.0%	48
Public Open Space		5 768	5 337	5 319	409	1 656	1 621	(35)	-2.1%	5 319
Sport and Recreation Facilities		1 602	1 386	1 386	119	480	403	(76)	-19.0%	1 386
Outdoor Facilities		1 602	1 386	1 386	119	480	403	(76)	-19.0%	1 386
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		291	533	531	-	9	128	119	93.3%	531
Operational Buildings		291	533	531	-	9	128	119	93.3%	531
Municipal Offices		291	533	531	-	9	128	119	93.3%	531
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		41	105	105	-	-	21	21	100.0%	105
Computer Equipment		41	105	105	-	-	21	21	100.0%	105
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		83	282	282	31	36	57	21	36.5%	282
Machinery and Equipment		83	282	282	31	36	57	21	36.5%	282
Transport Assets		4 417	3 268	3 268	362	1 063	700	(363)	-51.8%	3 268
Transport Assets		4 417	3 268	3 268	362	1 063	700	(363)	-51.8%	3 268
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	28 510	25 923	25 931	1 961	7 438	7 141	(297)	-4.2%	25 931

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

2.9 Other supporting documents

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

I, B.W. Kannemeyer, the Acting Municipal Manager of Cederberg Municipality, hereby certify that –


(Mark as appropriate)

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

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

B.W. Kannemeyer

Acting Municipal Manager of Cederberg Municipality – WC012

Signature  _____

Date: 2022-11-14