

CEDERBERG MUNICIPALITY

Monthly Budget Statement

NOVEMBER 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.

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 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 November 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	342 279 395.29	384 996 568.00	384 996 568.00	21 436 611.22	154 277 087.37	166 877 779.00	-12 600 691.63	-7.55%
Total Operating Expenditure	384 242 905.66	395 427 849.00	395 427 849.00	35 853 179.87	152 932 342.29	154 704 747.00	- 1 772 404.71	-1.15%
<i>Surplus/(Deficit)</i>	- 41 963 510.37	- 10 431 281.00	- 10 431 281.00	- 14 416 568.65	1 344 745.08	12 173 032.00	-10 828 286.92	-88.95%
Capital Transfers and Subsidies (Monetary allocations)	45 631 825.64	58 400 477.00	58 400 477.00	1 210 073.76	3 454 393.83	19 666 644.00	-16 212 250.17	-82.44%
Capital Transfers and Subsidies (Allocations in-kind)	3 323 715.93	-	-	-	-	-	-	-
<i>Surplus/ (Deficit) for the year</i>	6 992 031.20	47 969 196.00	47 969 196.00	- 13 206 494.89	4 799 138.91	31 839 676.00		
Total Capital Expenditure	53 246 603.84	70 530 477.00	70 530 477.00	1 219 032.46	3 643 912.05	25 613 118.00	-21 969 205.95	-85.77%

Actuals for operating revenue and expenditure were below YTD budget. However, both variances were below 10%.

The operating revenue realised is R 12.601 million under YTD budget while operating expenditure was below by R 1.772 million.

The capital budget is R 21.969 million below YTD budget. The total budget is R 70 530 477 and only R3.644 million expenditure 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 30 November 2022.

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Property rates	49 281	67 173	67 173	4 967	34 656	32 899	1 757	5%	67 173
Service charges - electricity revenue	116 302	126 308	126 308	7 598	48 538	55 253	(6 715)	-12%	126 308
Service charges - water revenue	31 228	29 456	29 456	2 104	11 983	12 206	(223)	-2%	29 456
Service charges - sanitation revenue	12 004	14 316	14 316	1 060	5 421	6 181	(760)	-12%	14 316
Service charges - refuse revenue	12 779	13 818	13 818	1 170	5 854	5 752	101	2%	13 818
Rental of facilities and equipment	829	437	437	954	308	182	126	69%	437
Interest earned - external investments	750	634	634	214	642	264	378	143%	634
Interest earned - outstanding debtors	4 733	4 006	4 006	830	2 550	1 669	881	53%	4 006
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 524	20 800	20 800	70	409	9 105	(8 696)	-96%	20 800
Licences and permits	3	3	3	-	-	3	(3)	-100%	3
Agency services	3 672	4 042	4 042	327	1 745	1 945	(200)	-10%	4 042
Transfers and subsidies	96 033	94 193	94 193	1 601	39 449	37 802	1 647	4%	94 193
Other revenue	5 465	7 812	7 812	540	2 722	3 615	(893)	-25%	7 812
Gains	676	2 000	2 000	-	-	-	-	-	2 000
Total Revenue (excluding capital transfers and contributions)	342 279	384 997	384 997	21 437	154 277	166 878	(12 601)	-8%	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 12% below YTD budget. This is due to the impact of increased load-shedding. The increase in the tariff charged for electricity has caused consumers to explore alternative energy solutions as it is not affordable to some.

Service charges - sanitation revenue: Service Charges for sanitation is 12% 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 28 February 2023. 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 69% below YTD budget. This was due to a system error. Correction journal was processed in November 2022.

Interest Earned – External Investments: The variance is 143% 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 53% above YTD budget due to high outstanding debtors and increase in the prime interest rate.

Fines, penalties and forfeits: Fines issued is 96% below YTD budget. The Municipality has initiated the procurement process for appointing a service provider in order to issue speed camera fines. 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 25% below YTD budget. This is due to various categories of revenue, but mostly sale of land. Sale of land is below YTD budget. Council decision was obtained to alienate land in Citrusdal and Clanwilliam. The procurement process will commence in January 2023. Recoveries from Seta and commission is accounted for on a quarterly basis.

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) - M05 November									
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	16 829	56 084	51 941	4 143	8%	120 562
Remuneration of councillors	5 000	5 173	5 173	474	2 225	2 074	151	7%	5 173
Debt impairment	26 154	38 846	38 846	3 237	16 186	16 186	-		38 846
Depreciation & asset impairment	26 850	28 151	28 151	2 346	11 729	11 730	(1)	0%	28 151
Finance charges	12 206	11 778	12 538	1 050	4 984	5 668	(684)	-12%	12 538
Bulk purchases - electricity	93 891	103 638	103 638	4 935	33 779	45 336	(11 558)	-25%	103 638
Inventory consumed	8 721	8 185	8 208	1 106	3 876	3 077	799	26%	8 208
Contracted services	54 387	50 254	49 415	1 459	14 617	11 460	3 157	28%	49 415
Transfers and grants	244	1 030	1 030	-	9	118	(109)	-93%	1 030
Other expenditure	23 544	25 811	25 867	4 417	9 444	7 115	2 329	33%	25 867
Losses	865	2 000	2 000	-	-	-	-		2 000
Total Expenditure	384 243	395 428	395 428	35 853	152 932	154 705	(1 772)	-1%	395 428

Finance Charges: Expenditure is 12% below budget due to finance leases that came to an end. No new finance leases has been taken up and no new loans taken up. Finance charges on annuity loans to be accounted for when paid.

Bulk Purchases – Electricity: Expenditure is 25% below YTD budget. Invoices from ESKOM for November were captured in December 2022.

Inventory consumed: Expenditure is 26% 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: Expenditure is currently 28% above YTD budget, 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 93% 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 33% above YTD budget due to various expenditure line items however mainly due to expenditure recognized for SALGA which is now payable on a monthly basis, payment of audit fees, insurance premiums and telephone charges.

1.3.2.3 Capital Expenditure

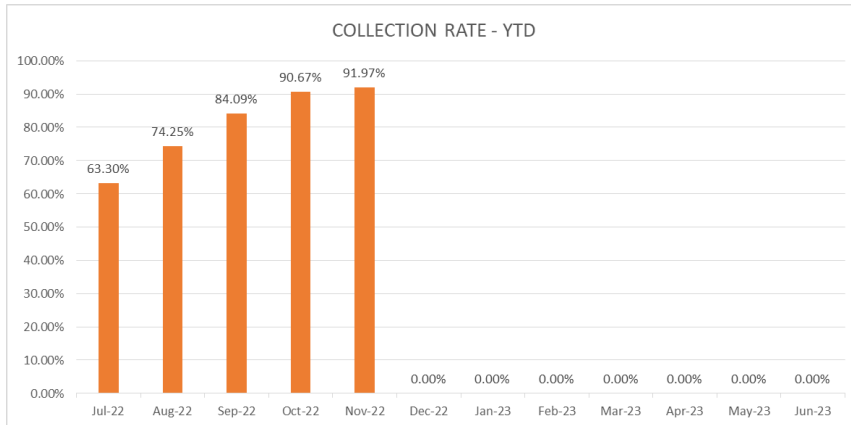
Capital expenditure is 86% below YTD budget. Bulk of the capital budget is funded by grants. Two MIG projects were appraised whilst the others were put on hold due to Lamberts Bay water crisis. The DPIIP has been revised and spending will commence after approval thereof. Tender for the INEP project advertised early November 2022. The project is at overall 22% completion. For the Informal Settlements projects the contractors are appointed and on site. Completion site meeting arranged for 14 December 2022.

1.3.2.4 Cash Flow

The Municipality is continuously implementing cost containment measures. Strict credit control procedures are implemented. Delegations for approval of requisitions and orders have been reviewed for the new financial year. The Cash Committee has been re-established and meets on a 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 91.97% in November 2022. This is due to stricter credit control measures on consumers, especially government departments. The collection rate for November 2021 was at 91.45%.

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 - M05 November									
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	4 967	34 656	32 899	1 757	5%	67 173
Service charges	172 313	183 898	183 898	11 932	71 796	79 393	(7 597)	-10%	183 898
Investment revenue	750	634	634	214	642	264	378	143%	634
Transfers and subsidies	96 033	94 193	94 193	1 601	39 449	37 802	1 647	4%	94 193
Other own revenue	23 902	39 099	39 099	2 722	7 733	16 519	(8 786)	-53%	39 099
Total Revenue (excluding capital transfers and contributions)	342 279	384 997	384 997	21 437	154 277	166 878	(12 601)	-8%	384 997
Employee costs	132 380	120 562	120 562	16 829	56 084	51 941	4 143	8%	120 562
Remuneration of Councillors	5 000	5 173	5 173	474	2 225	2 074	151	7%	5 173
Depreciation & asset impairment	26 850	28 151	28 151	2 346	11 729	11 730	(1)	-0%	28 151
Finance charges	12 206	11 778	12 538	1 050	4 984	5 668	(684)	-12%	12 538
Inventory consumed and bulk purchases	102 612	111 823	111 846	6 041	37 655	48 414	(10 759)	-22%	111 846
Transfers and subsidies	244	1 030	1 030	-	9	118	(109)	-93%	1 030
Other expenditure	104 950	116 911	116 128	9 113	40 247	34 761	5 486	16%	116 128
Total Expenditure	384 243	395 428	395 428	35 853	152 932	154 705	(1 772)	-1%	395 428
Surplus/(Deficit)	(41 964)	(10 431)	(10 431)	(14 417)	1 345	12 173	(10 828)	-89%	(10 431)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	45 632	58 400	58 400	1 210	3 454	19 667	(16 212)	-82%	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	(13 206)	4 799	31 840	(27 041)	-85%	47 969
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 992	47 969	47 969	(13 206)	4 799	31 840	(27 041)	-85%	47 969
Capital expenditure & funds sources									
Capital expenditure	53 247	70 530	70 530	1 219	3 644	25 613	(21 969)	-86%	70 530
Capital transfers recognised	45 632	58 400	58 400	1 210	3 454	23 083	(19 629)	-85%	58 400
Borrowing	150	8 600	8 600	-	118	-	118	#DIV/0!	8 600
Internally generated funds	7 464	3 530	3 530	9	72	2 530	(2 458)	-97%	3 530
Total sources of capital funds	53 247	70 530	70 530	1 219	3 644	25 613	(21 969)	-86%	70 530
Financial position									
Total current assets	63 831	40 445	40 445	-	65 899	-	-	-	40 445
Total non current assets	738 143	818 457	818 457	-	730 058	-	-	-	818 457
Total current liabilities	133 517	118 393	118 393	-	121 177	-	-	-	118 393
Total non current liabilities	95 447	111 650	111 650	-	96 971	-	-	-	111 650
Community wealth/Equity	573 010	628 859	628 859	-	577 809	-	-	-	628 859
Cash flows									
Net cash from (used) operating	52 036	69 830	69 830	(80)	7 433	39 816	32 384	81%	69 830
Net cash from (used) investing	(44 878)	(70 530)	(70 530)	(1 219)	(3 644)	(25 613)	(21 969)	86%	(70 530)
Net cash from (used) financing	(5 093)	4 162	4 162	(1 280)	(1 889)	(26 688)	(24 798)	93%	4 162
Cash/cash equivalents at the month/year end	11 815	3 746	3 746	-	13 714	(12 199)	(25 914)	212%	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	14 156	7 479	5 019	5 015	8 395	3 228	18 857	61 858	124 007
Creditors Age Analysis									
Total Creditors	4 192	417	127	-	-	-	28 888	19 100	52 723

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November										
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	7 342	50 420	41 705	8 715	21%	90 518
Executive and council		49 959	10 129	10 129	-	10 129	4 065	6 064	149%	10 129
Finance and administration		62 991	80 389	80 389	7 342	40 291	37 640	2 651	7%	80 389
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		40 729	56 990	56 990	1 260	14 708	23 067	(8 359)	-36%	56 990
Community and social services		5 537	7 606	7 606	799	3 115	2 941	173	6%	7 606
Sport and recreation		3 856	3 250	3 250	404	1 616	1 498	118	8%	3 250
Public safety		8 136	20 793	20 793	57	393	9 103	(8 711)	-96%	20 793
Housing		23 200	25 340	25 340	-	9 585	9 524	61	1%	25 340
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 432	9 863	9 863	704	5 021	4 245	776	18%	9 863
Planning and development		2 684	2 979	2 979	377	1 801	1 319	482	37%	2 979
Road transport		6 748	6 884	6 884	327	3 220	2 926	294	10%	6 884
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		228 124	286 026	286 026	13 340	87 582	117 528	(29 946)	-25%	286 026
Energy sources		133 391	161 556	161 556	9 002	49 945	68 052	(18 106)	-27%	161 556
Water management		56 450	65 428	65 428	2 104	14 174	25 616	(11 442)	-45%	65 428
Waste water management		21 103	35 009	35 009	1 060	17 605	14 008	3 597	26%	35 009
Waste management		17 179	24 033	24 033	1 175	5 858	9 852	(3 994)	-41%	24 033
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	391 235	443 397	443 397	22 647	157 731	186 544	(28 813)	-15%	443 397
Expenditure - Functional										
<i>Governance and administration</i>		111 432	105 888	105 888	13 132	42 895	39 254	3 641	9%	105 888
Executive and council		12 693	11 895	11 895	1 382	5 370	4 664	706	15%	11 895
Finance and administration		97 714	92 911	92 911	11 615	37 078	34 161	2 917	9%	92 911
Internal audit		1 025	1 082	1 082	135	447	429	18	4%	1 082
<i>Community and public safety</i>		65 315	76 866	76 866	5 765	30 898	27 238	3 660	13%	76 866
Community and social services		9 483	9 071	9 071	1 035	3 275	3 346	(71)	-2%	9 071
Sport and recreation		13 141	12 497	12 497	1 708	5 457	5 220	237	5%	12 497
Public safety		18 120	28 421	28 421	2 740	11 467	11 841	(374)	-3%	28 421
Housing		24 570	26 877	26 877	283	10 699	6 831	3 868	57%	26 877
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 903	26 053	26 053	3 116	10 673	10 081	592	6%	26 053
Planning and development		8 561	11 004	11 004	1 327	4 435	3 938	497	13%	11 004
Road transport		14 342	15 049	15 049	1 789	6 238	6 143	95	2%	15 049
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		184 593	186 621	186 621	13 840	68 467	78 132	(9 665)	-12%	186 621
Energy sources		113 221	122 670	122 670	6 768	41 291	52 863	(11 572)	-22%	122 670
Water management		32 590	29 886	29 886	3 001	12 471	11 841	630	5%	29 886
Waste water management		19 537	18 651	18 651	2 069	7 956	7 105	851	12%	18 651
Waste management		19 244	15 414	15 414	2 002	6 749	6 323	426	7%	15 414
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	384 243	395 428	395 428	35 853	152 932	154 705	(1 772)	-1%	395 428
Surplus/ (Deficit) for the year		6 992	47 969	47 969	(13 206)	4 799	31 840	(27 041)	-85%	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) - M05 November										
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	4 065	6 064	149.2%	10 129
Vote 2 - Office of Municipal Manager		39	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		59 957	76 256	76 256	6 053	38 530	35 832	2 698	7.5%	76 256
Vote 4 - Community Development Services		7 983	9 301	9 301	2 043	4 673	3 634	1 039	28.6%	9 301
Vote 5 - Corporate and Strategic Services		547	2 437	2 437	43	198	1 114	(917)	-82.3%	2 437
Vote 6 - Planning and Development Services		2 684	2 979	2 979	377	1 801	1 319	482	36.6%	2 979
Vote 7 - Public Safety		11 810	24 836	24 836	386	2 141	11 049	(8 908)	-80.6%	24 836
Vote 8 - Electricity		133 391	161 556	161 556	9 002	49 945	68 052	(18 106)	-26.6%	161 556
Vote 9 - Waste Management		17 179	24 033	24 033	1 175	5 858	9 852	(3 994)	-40.5%	24 033
Vote 10 - Waste Water Management		21 103	35 009	35 009	1 060	17 605	14 008	3 597	25.7%	35 009
Vote 11 - Water		56 450	65 428	65 428	2 104	14 174	25 616	(11 442)	-44.7%	65 428
Vote 12 - Housing		23 200	25 340	25 340	-	9 585	9 524	61	0.6%	25 340
Vote 13 - Road Transport		3 076	2 842	2 842	-	1 476	981	495	50.4%	2 842
Vote 14 - Sports and Recreation		3 856	3 250	3 250	404	1 616	1 498	118	7.9%	3 250
Total Revenue by Vote	2	391 235	443 397	443 397	22 647	157 731	186 544	(28 813)	-15.4%	443 397
Expenditure by Vote										
Vote 1 - Executive and Council	1	7 667	7 620	7 620	876	3 416	2 837	579	20.4%	7 620
Vote 2 - Office of Municipal Manager		13 737	15 304	15 304	1 505	5 328	5 391	(63)	-1.2%	15 304
Vote 3 - Financial Administrative Services		59 569	62 492	62 492	8 654	24 984	22 998	1 985	8.6%	62 492
Vote 4 - Community Development Services		13 385	11 570	11 570	1 816	6 392	4 894	1 498	30.6%	11 570
Vote 5 - Corporate and Strategic Services		22 665	19 073	19 073	1 650	7 047	6 788	258	3.8%	19 073
Vote 6 - Planning and Development Services		9 621	6 959	6 959	848	2 945	2 867	78	2.7%	6 959
Vote 7 - Public Safety		22 719	33 160	33 160	3 159	12 789	13 339	(551)	-4.1%	33 160
Vote 8 - Electricity		113 221	122 670	122 670	6 768	41 291	52 863	(11 572)	-21.9%	122 670
Vote 9 - Waste Management		19 244	15 414	15 414	2 002	6 749	6 323	426	6.7%	15 414
Vote 10 - Waste Water Management		18 260	17 088	17 088	1 938	7 436	6 503	932	14.3%	17 088
Vote 11 - Water		32 590	29 886	29 886	3 001	12 471	11 841	630	5.3%	29 886
Vote 12 - Housing		24 570	26 877	26 877	283	10 699	6 831	3 868	56.6%	26 877
Vote 13 - Road Transport		13 852	14 817	14 817	1 646	5 930	6 008	(78)	-1.3%	14 817
Vote 14 - Sports and Recreation		13 141	12 497	12 497	1 708	5 457	5 220	237	4.5%	12 497
Total Expenditure by Vote	2	384 243	395 428	395 428	35 853	152 932	154 705	(1 772)	-1.1%	395 428
Surplus/ (Deficit) for the year	2	6 992	47 969	47 969	(13 206)	4 799	31 840	(27 041)	-84.9%	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) - M05 November										
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	4 967	34 656	32 899	1 757	5%	67 173
Service charges - electricity revenue		116 302	126 308	126 308	7 598	48 538	55 253	(6 715)	-12%	126 308
Service charges - water revenue		31 228	29 456	29 456	2 104	11 983	12 206	(223)	-2%	29 456
Service charges - sanitation revenue		12 004	14 316	14 316	1 060	5 421	6 181	(760)	-12%	14 316
Service charges - refuse revenue		12 779	13 818	13 818	1 170	5 854	5 752	101	2%	13 818
Rental of facilities and equipment		829	437	437	954	308	182	126	69%	437
Interest earned - external investments		750	634	634	214	642	264	378	143%	634
Interest earned - outstanding debtors		4 733	4 006	4 006	830	2 550	1 669	881	53%	4 006
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8 524	20 800	20 800	70	409	9 105	(8 696)	-96%	20 800
Licences and permits		3	3	3	-	-	3	(3)	-100%	3
Agency services		3 672	4 042	4 042	327	1 745	1 945	(200)	-10%	4 042
Transfers and subsidies		96 033	94 193	94 193	1 601	39 449	37 802	1 647	4%	94 193
Other revenue		5 465	7 812	7 812	540	2 722	3 615	(893)	-25%	7 812
Gains		676	2 000	2 000	-	-	-	-	-	2 000
Total Revenue (excluding capital transfers and contributions)		342 279	384 997	384 997	21 437	154 277	166 878	(12 601)	-8%	384 997
Expenditure By Type										
Employee related costs		132 380	120 562	120 562	16 829	56 084	51 941	4 143	8%	120 562
Remuneration of councillors		5 000	5 173	5 173	474	2 225	2 074	151	7%	5 173
Debt impairment		26 154	38 846	38 846	3 237	16 186	16 186	-	-	38 846
Depreciation & asset impairment		26 850	28 151	28 151	2 346	11 729	11 730	(1)	0%	28 151
Finance charges		12 206	11 778	12 538	1 050	4 984	5 668	(684)	-12%	12 538
Bulk purchases - electricity		93 891	103 638	103 638	4 935	33 779	45 336	(11 558)	-25%	103 638
Inventory consumed		8 721	8 185	8 208	1 106	3 876	3 077	799	26%	8 208
Contracted services		54 387	50 254	49 415	1 459	14 617	11 460	3 157	28%	49 415
Transfers and grants		244	1 030	1 030	-	9	118	(109)	-93%	1 030
Other expenditure		23 544	25 811	25 867	4 417	9 444	7 115	2 329	33%	25 867
Losses		865	2 000	2 000	-	-	-	-	-	2 000
Total Expenditure		384 243	395 428	395 428	35 853	152 932	154 705	(1 772)	-1%	395 428
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		45 632	58 400	58 400	1 210	3 454	19 667	(16 212)	(0)	58 400
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		3 324	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		6 992	47 969	47 969	(13 206)	4 799	31 840			47 969
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		6 992	47 969	47 969	(13 206)	4 799	31 840			47 969
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6 992	47 969	47 969	(13 206)	4 799	31 840			47 969
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		6 992	47 969	47 969	(13 206)	4 799	31 840			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) - M05 November										
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										
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	-	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	5 000	(4 531)	-91%	13 215
Vote 12 - Housing		-	10 000	10 000	-	-	2 750	(2 750)	-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	-	1 752	8 596	(6 843)	-80%	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	(350)	-100%	350
Vote 4 - Community Development Services	150	2 139	2 139	2 139	-	492	2 139	(1 647)	-77%	2 139
Vote 5 - Corporate and Strategic Services	396	480	480	480	-	9	480	(471)	-98%	480
Vote 6 - Planning and Development Services		17	17	17	-	-	17	(17)	-100%	17
Vote 7 - Public Safety		475	-	-	-	-	-	-	-	-
Vote 8 - Electricity		15 355	26 880	26 880	1 210	1 271	8 906	(7 634)	-86%	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	9	106	3 785	(3 679)	-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	1 219	1 892	17 017	(15 126)	-89%	44 844
Total Capital Expenditure		53 247	70 530	70 530	1 219	3 644	25 613	(21 969)	-86%	70 530
Capital Expenditure - Functional Classification										
Governance and administration		397	830	830	-	9	830	(821)	-99%	830
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		397	830	830	-	9	830	(821)	-99%	830
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 520	12 139	12 139	-	492	4 889	(4 397)	-90%	12 139
Community and social services		150	2 139	2 139	-	492	2 139	(1 647)	-77%	2 139
Sport and recreation		2 606	-	-	-	-	-	-	-	-
Public safety		475	-	-	-	-	-	-	-	-
Housing		1 289	10 000	10 000	-	-	2 750	(2 750)	-100%	10 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 699	3 449	3 449	-	1 297	923	374	41%	3 449
Planning and development		2 699	2 489	2 489	-	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	1 219	1 846	18 971	(17 125)	-90%	54 113
Energy sources		15 402	26 880	26 880	1 210	1 271	8 906	(7 634)	-86%	26 880
Water management		22 411	15 903	15 903	-	469	6 075	(5 606)	-92%	15 903
Waste water management		4 968	10 225	10 225	9	106	3 785	(3 679)	-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	1 219	3 644	25 613	(21 969)	-86%	70 530
Funded by:										
National Government		45 632	48 400	48 400	1 210	3 454	20 333	(16 879)	-83%	48 400
Provincial Government		-	10 000	10 000	-	-	2 750	(2 750)	-100%	10 000
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		45 632	58 400	58 400	1 210	3 454	23 083	(19 629)	-85%	58 400
Borrowing	6	150	8 600	8 600	-	118	-	118	#DIV/0!	8 600
Internally generated funds		7 464	3 530	3 530	9	72	2 530	(2 458)	-97%	3 530
Total Capital Funding		53 247	70 530	70 530	1 219	3 644	25 613	(21 969)	-86%	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 - M05 November						
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	(2 536)	3 746
Call investment deposits		8 557	–	–	16 251	–
Consumer debtors		31 979	27 093	27 093	31 849	27 093
Other debtors		18 583	8 200	8 200	18 647	8 200
Current portion of long-term receivables		–	–	–	–	–
Inventory		1 454	1 406	1 406	1 689	1 406
Total current assets		63 831	40 445	40 445	65 899	40 445
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		74 398	76 953	76 953	74 375	76 953
Investments in Associate		–	–	–	–	–
Property, plant and equipment		662 702	740 666	740 666	654 639	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	730 058	818 457
TOTAL ASSETS		801 974	858 902	858 902	795 958	858 902
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		459	4 648	4 648	459	4 648
Consumer deposits		2 637	2 738	2 738	2 758	2 738
Trade and other payables		118 781	96 705	96 705	105 844	96 705
Provisions		11 640	14 303	14 303	12 116	14 303
Total current liabilities		133 517	118 393	118 393	121 177	118 393
Non current liabilities						
Borrowing		7 652	17 407	17 407	5 641	17 407
Provisions		87 795	94 244	94 244	91 330	94 244
Total non current liabilities		95 447	111 650	111 650	96 971	111 650
TOTAL LIABILITIES		228 964	230 044	230 044	218 148	230 044
NET ASSETS	2	573 010	628 859	628 859	577 809	628 859
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		573 010	628 859	628 859	577 809	628 859
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	573 010	628 859	628 859	577 809	628 859

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
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	5 161	27 418	30 432	(3 013)	-10%	62 135
Service charges		157 164	170 975	170 975	12 334	72 835	73 928	(1 093)	-1%	170 975
Other revenue		14 202	15 555	15 555	1 423	4 159	7 173	(3 014)	-42%	15 555
Transfers and Subsidies - Operational		101 337	94 193	94 193	1 304	42 838	37 802	5 036	13%	94 193
Transfers and Subsidies - Capital		45 632	58 400	58 400	8 696	19 222	19 667	(445)	-2%	58 400
Interest		710	634	634	214	642	264	378	143%	634
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(309 825)	(327 608)	(327 608)	(28 859)	(158 170)	(127 904)	30 266	-24%	(327 608)
Finance charges		(4 758)	(3 425)	(3 425)	(354)	(1 503)	(1 427)	76	-5%	(3 425)
Transfers and Grants		(244)	(1 030)	(1 030)	-	(9)	(118)	(109)	93%	(1 030)
NET CASH FROM/(USED) OPERATING ACTIVITIES		52 036	69 830	69 830	(80)	7 433	39 816	32 384	81%	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)	(1 219)	(3 644)	(25 613)	(21 969)	86%	(70 530)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(44 878)	(70 530)	(70 530)	(1 219)	(3 644)	(25 613)	(21 969)	86%	(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	26	122	87	34	39%	210
Payments										
Repayment of borrowing		(5 314)	(4 648)	(4 648)	(744)	(2 011)	(1 162)	849	-73%	(4 648)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 093)	4 162	4 162	(718)	(1 889)	(2 236)	(347)	16%	4 162
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		2 065	3 461	3 461	(2 018)	1 899	11 967			3 461
Cash/cash equivalents at month/year end:		9 750	285	285		11 815	285			11 815
Cash/cash equivalents at month/year end:		11 815	3 746	3 746		13 714	12 252			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 - M05 November																
Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source																
Property rates		3 823	6 034	4 402	7 998	5 161	4 547	4 545	4 553	4 538	4 536	4 535	7 464	62 135	64 869	67 788
Service charges - electricity revenue		11 689	10 866	9 686	11 112	7 871	11 142	7 966	9 955	9 050	10 013	8 634	15 278	123 262	132 470	142 366
Service charges - water revenue		2 640	2 447	893	2 476	1 646	1 881	2 117	1 990	2 034	2 210	2 020	1 164	23 518	24 553	25 658
Service charges - sanitation revenue		860	878	784	885	859	1 015	908	1 030	924	1 043	1 087	1 922	12 195	12 732	13 305
Service charges - refuse		933	1 035	835	488	535	1 003	986	1 009	999	1 006	1 010	2 161	11 999	12 527	13 091
Rental of facilities and equipment		51	94	71	(862)	954	36	36	36	36	36	36	(89)	437	456	477
Interest earned - external investments		86	155	164	23	214	53	53	53	53	53	53	(325)	634	662	692
Interest earned - outstanding debtors		25	(749)	2 347	370	1 424	-	-	-	-	-	-	(3 417)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		75	87	80	96	70	291	265	265	261	262	257	1 252	3 262	3 263	3 267
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	3	3	3	3
Agency services		200	473	411	333	327	283	377	388	323	247	216	462	4 042	4 219	4 409
Transfers and Subsidies - Operational		35 070	4 275	-	2 188	1 304	19 493	1 386	6 785	18 352	1 864	1 725	1 750	94 193	81 903	93 509
Other revenue		(1 138)	194	609	1 961	72	801	234	490	855	1 463	302	1 968	7 812	8 570	9 143
Cash Receipts by Source		54 314	25 791	20 282	27 069	20 437	40 546	18 873	26 555	37 424	22 734	19 875	29 593	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	8 696	4 578	2 865	569	9 449	8 595	6 723	6 398	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	26	17	17	17	17	17	17	(17)	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	29 159	45 142	21 756	27 141	46 891	31 347	26 615	44 575	410 703	396 060	422 101
Cash Payments by Type																
Employee related costs		9 490	10 376	9 621	9 502	16 565	9 968	9 785	9 785	9 785	9 364	9 558	5 748	119 547	125 999	134 519
Remuneration of councillors		493	346	448	464	474	415	438	409	392	388	495	5 173	5 530	5 917	5 917
Interest paid		199	211	717	23	354	285	285	285	285	285	209	3 425	3 491	3 055	3 055
Bulk purchases - Electricity		28 947	9 926	12 973	15 597	4 776	10 724	7 667	9 582	8 710	9 638	8 310	(8 211)	118 638	144 598	157 515
Acquisitions - water & other inventory		19	656	1 230	1 037	1 168	359	637	996	675	798	720	(181)	8 115	8 481	8 867
Contracted services		277	8 116	3 282	1 483	1 459	1 886	2 808	6 419	6 757	4 824	6 217	6 726	50 254	23 818	30 271
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	3	6	-	5	88	5	348	55	64	456	1 030	1 075	1 128
General expenses		646	1 255	2 172	955	4 417	1 820	2 160	1 001	3 384	766	3 220	4 087	25 881	26 952	28 060
Cash Payments by Type		40 071	30 886	30 445	29 066	29 213	25 463	23 839	28 513	30 354	26 122	28 762	9 328	332 063	339 944	369 332
Other Cash Flows/Payments by Type																
Capital assets		-	484	392	1 549	1 219	9 870	5 639	9 889	8 169	4 889	3 121	25 308	70 530	50 799	48 519
Repayment of borrowing		95	61	1 118	(7)	744	1 162	-	-	1 162	-	-	313	4 648	4 874	4 874
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		40 166	31 430	31 956	30 608	31 177	36 495	29 478	38 402	39 685	31 011	31 884	34 950	407 241	395 617	422 726
NET INCREASE/(DECREASE) IN CASH HELD																
		22 891	(5 605)	(11 673)	(1 696)	(2 019)	8 647	(7 723)	(11 260)	7 206	336	(5 269)	9 625	3 461	443	(624)
Cash/cash equivalents at the month/year beginning:		11 815	34 706	29 101	17 428	15 732	13 714	22 361	14 639	3 378	10 584	10 920	5 651	11 815	15 276	15 719
Cash/cash equivalents at the month/year end:		34 706	29 101	17 428	15 732	13 714	22 361	14 639	3 378	10 584	10 920	5 651	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 - M05 November													
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	3 357	1 404	1 043	1 011	793	839	4 684	17 509	30 640	24 836		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 614	1 450	698	672	480	407	2 862	7 424	19 608	11 845		
Receivables from Non-exchange Transactions - Property Rates	1400	4 809	2 456	1 576	1 578	5 701	701	4 253	17 754	38 827	29 986		
Receivables from Exchange Transactions - Waste Water Management	1500	1 205	808	619	624	549	473	2 821	8 731	15 829	13 197		
Receivables from Exchange Transactions - Waste Management	1600	1 224	855	622	600	484	409	2 009	4 076	10 279	7 578		
Receivables from Exchange Transactions - Property Rental Debtors	1700							56	10	65	65		
Interest on Arrear Debtor Accounts	1810	800	461	423	482	381	368	2 129	5 854	10 898	9 214		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820												
Other	1900	(2 854)	44	39	49	7	30	44	501	(2 140)	632		
Total By Income Source	2000	14 156	7 479	5 019	5 015	8 395	3 228	18 857	61 858	124 007	97 353		
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	383	212	114	212	1 379	50	239	1 034	3 622	2 913		
Commercial	2300	6 032	1 897	1 152	1 012	3 631	769	4 767	21 605	40 865	31 784		
Households	2400	6 364	4 378	3 209	2 923	2 984	2 166	12 213	38 281	72 517	58 566		
Other	2500	1 377	952	544	868	401	243	1 638	939	7 003	4 089		
Total By Customer Group	2600	14 156	7 479	5 019	5 015	8 395	3 228	18 857	61 858	124 007	97 353		

The outstanding debtors amount to R 124 007 million. Of the total outstanding debtors, R92 338 million is over 120 days. R72 517 million (58.48%) 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 a provisional list of accounts has been provided to the attorneys for collection.

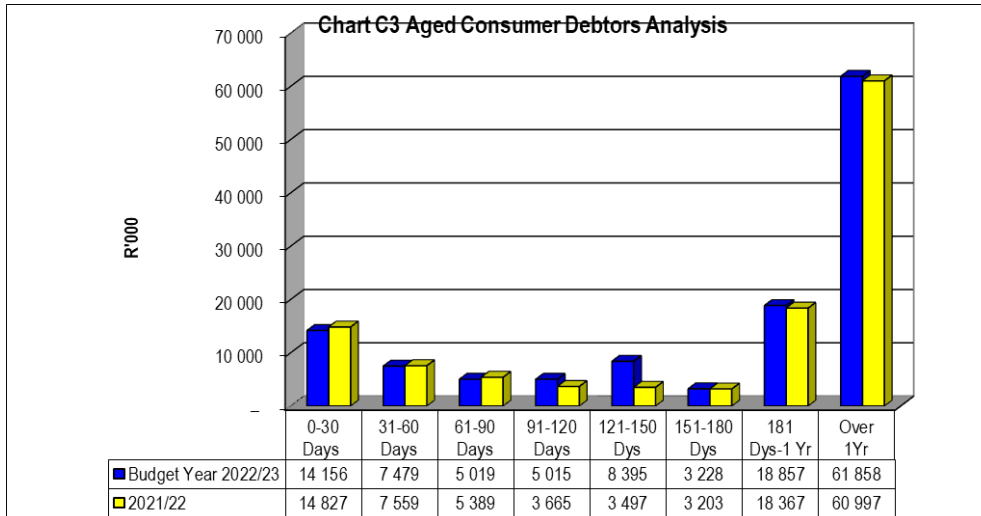


Figure 1: Aged Debtors Analysis

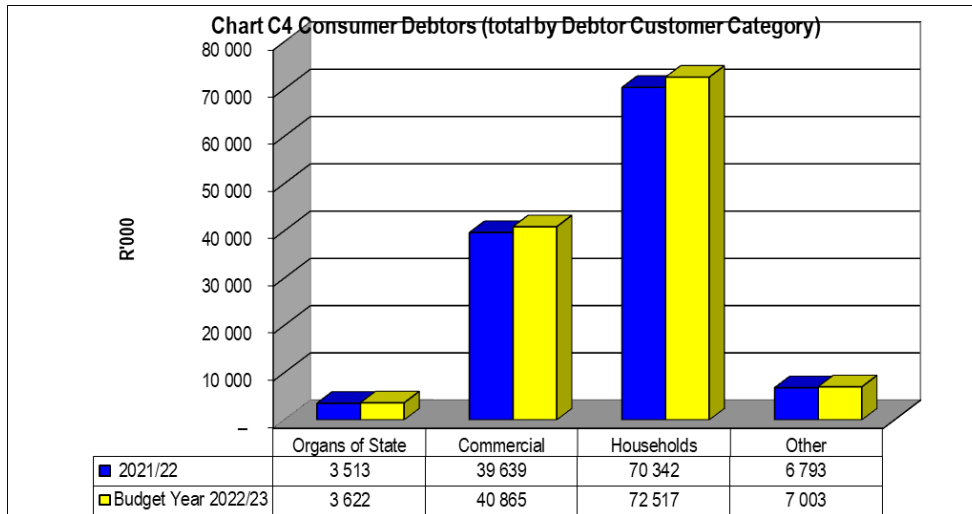


Figure 2: Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November											
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		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	2 206	-	-	-	-	-	28 888	19 100	50 194	51 920
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	657	404	127	-	-	-	-	-	1 188	3 374
Auditor General	0800	-	-	-	-	-	-	-	-	-	686
Other	0900	1 329	13	-	-	-	-	-	-	1 341	15 592
Total By Customer Type	1000	4 192	417	127	-	-	-	28 888	19 100	52 723	71 571

The Municipality's outstanding creditors at the end of November 2022 amount to R 52 723 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.

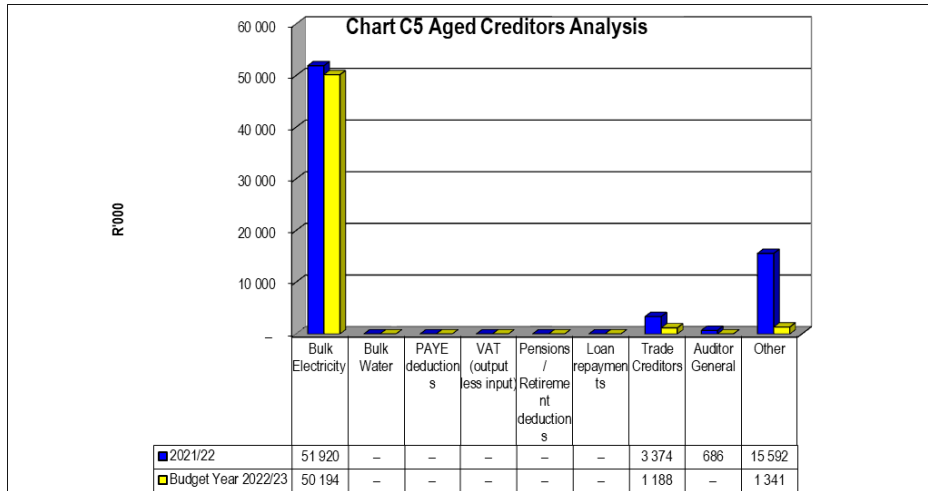


Figure 3: Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
										Yrs/Months				
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	6.75%				21 836	100	(5 686)	-	16 251
Municipality sub-total										21 836		(5 686)	-	16 251
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									21 836		(5 686)	-	16 251

The Municipality has one Call investment account with a balance of R 16.251 million at the end of November 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 NOVEMBER 2022

Borrowing Institution	Balance 01 November 2022	Interest Capital November 2022	Repayment November 2022	Interest Paid	Received	Balance at 30 November 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	16.74%	
ABSA (038-7230-0993)	R 2 072 429.04	R -	R 412 791.21	R 18 557.23	R -	R 1 659 637.83	28.34%	
ABSA (038-7230-0994)	R 952 355.03	R -	R 166 553.19	R 4 290.58	R -	R 785 801.84	13.42%	
ABSA (038-7230-0995)	R 1 077 177.02	R -	R 172 133.05	R 10 516.57	R -	R 905 043.97	15.46%	
STANDARD BANK (00-407-958)	R 835 202.36	R -	R -	R -	R -	R 835 202.36	14.26%	
Office Equipment - Printers Sky Metro	R 714 015.51	R 7 010.09	R 31 250.00	R -	R -	R 689 775.60	11.78%	
	R 6 631 676.93	R 7 010.09	R 782 727.45	R 33 364.38	R -	R 5 855 959.57	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 - M05 November										
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	1 304	29 647	29 647	-		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	-	327	327	-		848
Municipal Infrastructure Grant (VAT)		2 022	2 145	2 145	-	275	275	-		2 145
Water Services Infrastructure Grant (VAT)		600	-	-	-	-	-	-		-
Integrated National Electrification Grant (VAT)		2 217	3 130	3 130	1 304	2 609	2 609	-		3 130
Regional Bulk Infrastructure Grant (VAT)		2 736	1 982	1 982	-	-	-	-		1 982
Provincial Government:		30 084	21 145	21 145	-	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	-	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	1 304	42 838	42 838	-		94 193
Capital Transfers and Grants										
National Government:		50 507	48 400	48 400	8 696	19 222	19 222	-		48 400
Municipal Infrastructure Grant (MIG)		13 482	14 316	14 316	-	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	17 391	17 391	-		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	19 222	19 222	-		58 400
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	147 966	152 593	152 593	10 000	62 060	62 060	-		152 593

Table 16: SC7(1) Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November										
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	789	27 314	29 316	(2 003)	-6.8%	73 048
Local Government Equitable Share		55 044	61 451	61 451	-	23 965	24 662	(697)	-2.8%	61 451
Finance Management		2 023	2 132	2 132	18	581	856	(275)	-32.1%	2 132
EPWP Incentive		1 755	1 359	1 359	297	1 337	545	791	145.1%	1 359
Municipal Infrastructure Grant (PMU)		816	848	848	292	913	340	573	168.3%	848
Municipal Infrastructure Grant (VAT)		1 665	2 145	2 145	-	266	861	(594)	-69.1%	2 145
Water Services Infrastructure Grant (VAT)		377	-	-	-	-	-	-	-	-
Integrated National Electrification Grant (VAT)		2 037	3 130	3 130	182	182	1 256	(1 075)	-	3 130
Regional Bulk Infrastructure Grant (VAT)		2 670	1 982	1 982	-	70	796	(725)	-	1 982
		-	-	-	-	-	-	-	-	-
Provincial Government:		29 647	21 145	21 145	813	12 136	8 486	3 649	43.0%	21 145
PGWC Financial Management Capacity Building Grant		96	-	-	-	-	-	-	-	-
Transport Infrastructure Grant		0	95	95	-	-	38	(38)	-100.0%	95
Library Services: MRFG		5 302	5 408	5 408	792	2 474	2 170	303	14.0%	5 408
Thusong Service Centre (Sustainability Operational Support)		138	150	150	-	-	60	(60)	-100.0%	150
CDW Support		72	152	152	20	77	61	16	-	152
Human Settlement Development Grant		21 728	15 340	15 340	-	9 585	6 156	3 428	-	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	1 601	39 449	37 802	1 647	4.4%	94 193
Capital expenditure of Transfers and Grants										
National Government:		45 632	48 400	48 400	1 210	3 454	16 299	(12 845)	-78.8%	48 400
Municipal Infrastructure Grant (MIG)		10 153	14 316	14 316	-	1 775	4 821	(3 046)	-63.2%	14 316
Water Services Infrastructure Grant		2 716	-	-	-	-	-	-	-	-
Integrated National Electrification Grant (INEG)		14 963	20 870	20 870	1 210	1 210	7 028	(5 818)	-82.8%	20 870
Regional Bulk Infrastructure Grant (RBIG)		17 800	13 215	13 215	-	469	4 450	(3 981)	-89.5%	13 215
		-	-	-	-	-	-	-	-	-
Provincial Government:		-	10 000	10 000	-	-	3 368	(3 368)	-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	-	-	3 368	(3 368)	-	10 000
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		45 632	58 400	58 400	1 210	3 454	19 667	(16 212)	-82.4%	58 400
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 665	152 593	152 593	2 811	42 904	57 469	(14 565)	-25.3%	152 593

The Municipality has received a total of R 62 060 million of its allocated grant budget. It has incurred expenditure of R 42 904 million on those grants. The unspent portion for 2022-2023 is R 19 156 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 - M05 November										
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	378	1 777	1 723	54	3%	4 297
Pension and UIF Contributions		300	239	239	43	195	96	99	104%	239
Medical Aid Contributions		100	100	100	8	41	40	1	1%	100
Motor Vehicle Allowance		217	217	217	8	36	87	(51)	-59%	217
Cellphone Allowance		406	320	320	37	177	128	49	38%	320
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 000	5 173	5 173	474	2 225	2 074	151	7%	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	135	1 153	1 719	(567)	-33%	4 020
Pension and UIF Contributions		182	500	500	-	29	216	(186)	-86%	500
Medical Aid Contributions		-	57	57	-	-	25	(25)	-100%	57
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		174	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		350	432	432	-	34	186	(152)	-82%	432
Cellphone Allowance		113	234	234	-	31	101	(70)	-69%	234
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	22	22	-	0	9	(9)	-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	135	1 247	2 256	(1 009)	-45%	5 266
% increase	4		-1.8%	-1.8%						-1.8%
Other Municipal Staff										
Basic Salaries and Wages		88 353	80 340	80 340	13 174	38 933	34 613	4 320	12%	80 340
Pension and UIF Contributions		13 903	12 929	12 929	1 213	5 591	5 575	16	0%	12 929
Medical Aid Contributions		4 504	4 983	4 983	423	2 130	2 149	(19)	-1%	4 983
Overtime		4 214	3 287	3 287	359	1 488	1 417	71	5%	3 287
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 970	4 656	4 656	495	2 451	2 008	444	22%	4 656
Cellphone Allowance		431	246	246	46	190	106	84	80%	246
Housing Allowances		355	325	325	26	127	140	(13)	-9%	325
Other benefits and allowances		5 134	4 035	4 035	420	1 987	1 738	249	14%	4 035
Payments in lieu of leave		1 080	2 152	2 152	258	928	928	-	-	2 152
Long service awards		525	590	590	71	254	254	-	-	590
Post-retirement benefit obligations		1 549	1 754	1 754	211	756	756	-	-	1 754
Sub Total - Other Municipal Staff		127 018	115 296	115 296	16 695	54 837	49 684	5 152	10%	115 296
% increase	4		-9.2%	-9.2%						-9.2%
Total Parent Municipality		137 380	125 735	125 735	17 304	58 309	54 015	4 294	8%	125 735
			-8.5%	-8.5%						-8.5%
TOTAL SALARY, ALLOWANCES & BENEFITS		137 380	125 735	125 735	17 304	58 309	54 015	4 294	8%	125 735
% increase	4		-8.5%	-8.5%						-8.5%
TOTAL MANAGERS AND STAFF		132 380	120 562	120 562	16 829	56 084	51 941	4 143	8%	120 562

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
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	1 219	1 219	25 613	24 394	95.2%	2%
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	3 644					

The Municipality has a capital budget of R 70 530 million. It has incurred expenditure of R 3 644 million on the capital budget. Bulk of the projects is funded through Government Grants (R58 400 million & 82.8%). Most of the capital projects are in their initial procurement stages.

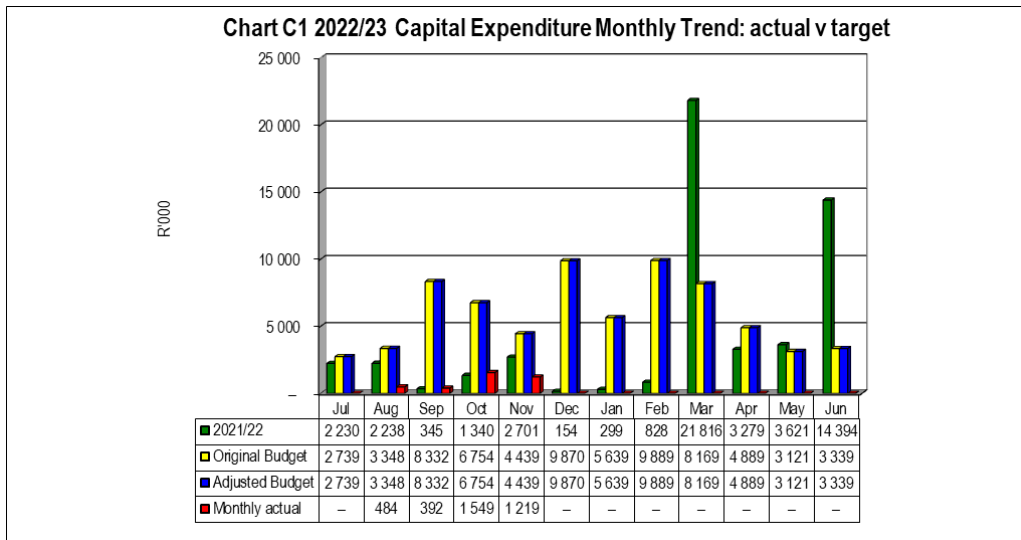


Figure 4: Capital Expenditure Monthly Trend (Actual vs Target)

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 - M05 November										
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	1 210	1 679	16 686	15 007	89.9%	45 624
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14 986	22 320	22 320	1 210	1 210	8 846	7 636	86.3%	22 320
<i>LV Networks</i>		14 986	22 320	22 320	1 210	1 210	8 846	7 636	86.3%	22 320
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17 800	18 215	18 215	-	469	5 950	5 481	92.1%	18 215
<i>Distribution</i>		17 800	18 215	18 215	-	469	5 950	5 481	92.1%	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	2 139	1 647	77.0%	2 139
Community Facilities		1 514	2 139	2 139	-	492	2 139	1 647	77.0%	2 139
<i>Halls</i>		150	2 139	2 139	-	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	11	2	20.4%	11
Furniture and Office Equipment		1 033	-	11	-	9	11	2	20.4%	11
Machinery and Equipment		1 202	7 350	7 350	9	181	850	669	78.7%	7 350
Machinery and Equipment		1 202	7 350	7 350	9	181	850	669	78.7%	7 350
Transport Assets		3 324	1 860	1 860	-	-	60	60	100.0%	1 860
Transport Assets		3 324	1 860	1 860	-	-	60	60	100.0%	1 860
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	45 047	57 471	57 471	1 219	2 361	20 232	17 871	88.3%	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 - M05										
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 - M05										
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	2 312	6 383	5 606	(777)	-13.9%	14 586
Roads Infrastructure		6 995	7 399	7 399	1 046	3 023	3 013	(10)	-0.3%	7 399
Roads		6 512	6 513	6 513	871	2 813	2 732	(81)	-3.0%	6 513
Road Structures		483	886	886	175	211	281	71	25.1%	886
Storm water Infrastructure		714	846	846	85	281	330	49	14.7%	846
Storm water Conveyance		701	781	781	85	281	306	24	8.0%	781
Attenuation		13	65	65	0	0	24	24	99.6%	65
Electrical Infrastructure		744	664	793	147	286	358	72	20.1%	793
LV Networks		744	664	793	147	286	358	72	20.1%	793
Water Supply Infrastructure		1 147	917	793	121	326	148	(178)	-120.6%	793
Water Treatment Works		172	237	237	-	26	70	44	63.3%	237
Distribution		975	680	556	121	300	78	(223)	-287.2%	556
Sanitation Infrastructure		5 291	4 299	4 299	803	2 262	1 614	(649)	-40.2%	4 299
Reticulation		5 073	3 974	3 974	778	2 199	1 532	(667)	-43.5%	3 974
Waste Water Treatment Works		217	325	325	25	63	82	18	22.6%	325
Solid Waste Infrastructure		495	431	457	110	203	143	(61)	-42.7%	457
Landfill Sites		495	431	457	110	203	143	(61)	-42.7%	457
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		8 293	7 180	7 160	1 086	3 346	2 956	(390)	-13.2%	7 160
Community Facilities		6 692	5 794	5 774	869	2 649	2 405	(245)	-10.2%	5 774
Halls		901	407	407	66	191	143	(48)	-33.5%	407
Libraries		7	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		16	50	48	2	2	16	14	89.3%	48
Public Open Space		5 768	5 337	5 319	801	2 456	2 245	(211)	-9.4%	5 319
Sport and Recreation Facilities		1 602	1 386	1 386	218	697	552	(146)	-26.4%	1 386
Outdoor Facilities		1 602	1 386	1 386	218	697	552	(146)	-26.4%	1 386
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		291	533	531	0	9	170	161	94.8%	531
Operational Buildings		291	533	531	0	9	170	161	94.8%	531
Municipal Offices		291	533	531	0	9	170	161	94.8%	531
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		41	105	105	-	-	29	29	100.0%	105
Computer Equipment		41	105	105	-	-	29	29	100.0%	105
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		83	282	282	5	41	76	35	46.1%	282
Machinery and Equipment		83	282	282	5	41	76	35	46.1%	282
Transport Assets		4 417	3 268	3 268	476	1 539	966	(573)	-59.4%	3 268
Transport Assets		4 417	3 268	3 268	476	1 539	966	(573)	-59.4%	3 268
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	28 510	25 923	25 931	3 879	11 318	9 803	(1 514)	-15.4%	25 931

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

2.9 Other supporting documents

Cederberg Local Municipality Bank Reconciliation NOV 2022

	Amount
Bank Statement Balance	4 486 235.58
72194774	-0.00
72194480	0.00
82163324	4 350 428.09
32630263	135 807.49
Cashbook Balance	-2 542 496.16
39999010203	-
39999010204	-
39999010301	319 377.29
39999010302	3 254 975.37
39999010303	-3 088 031.46
39999010305	-7 596.50
39999010701	4 992 036.96
39999010702	657 727 621.86
39999010703	-664 696 185.94
39999010704	290 488.08
39999010705	-1 335 191.82
39999010802	74 908.22
39999010805	-74 898.22
39999010902	75 875.99
39999010905	-75 875.99
Difference	7 028 731.74
Reconciling Items	
	Difference
Debtor Payments	141 360.47
Cashier Receipts	-197 271.39
Bank Deposits	11 812.60
EFT Payments made after period end	-563 763.04
Post Office	-8 211.58
Wages, Salaries and Council paid after period end	8 126 782.83
Funds Transferred to investment account	-
Sweeping/Offlines not captured	-100 000.00
Other	-381 978.15
	7 028 731.74
Unreconciled Difference	0.0

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

I, B. 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 November 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

B. Kannemeyer

Acting Municipal Manager of Cederberg Municipality – WC012

Signature



Date: 2022-12-13