

CEDERBERG MUNICIPALITY

Monthly Budget Statement

DECEMBER 2022



In-Year Report of the Municipality

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

TABLE OF CONTENTS

GLOSSARY.....		5
LEGISLATIVE FRAMEWORK:		7
1	PART 1: IN-YEAR REPORT	10
1.1	MAYOR’S REPORT.....	10
1.1.1	<i>Implementation of budget in terms of SDBIP.....</i>	<i>10</i>
1.1.2	<i>Financial problems or risks facing the Municipality.....</i>	<i>10</i>
1.1.3	<i>Other information</i>	<i>10</i>
1.2	COUNCIL RESOLUTIONS.....	11
1.3	EXECUTIVE SUMMARY	12
1.3.1	<i>Introduction.....</i>	<i>12</i>
1.3.2	<i>Consolidated Performance.....</i>	<i>12</i>
1.3.3	<i>Material variances from SDBIP</i>	<i>16</i>
1.3.4	<i>Remedial or Corrective Steps</i>	<i>16</i>
1.4	IN-YEAR BUDGET STATEMENT TABLES.....	17
2	PART 2: SUPPORTING DOCUMENTATION	27
2.1	DEBTORS’ ANALYSIS	27
2.2	CREDITORS’ ANALYSIS.....	28
2.3	INVESTMENT PORTFOLIO ANALYSIS	29
2.4	LONG TERM LIABILITIES.....	30
2.5	ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	31
2.6	COUNCILOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS	34
2.7	CAPITAL PROGRAM PERFORMANCE.....	35
2.8	MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN.....	39
2.9	OTHER SUPPORTING DOCUMENTS	40
2.10	MUNICIPAL MANAGER’S QUALITY CERTIFICATION.....	41

LIST OF TABLES

Table 1: Consolidated Overview of the 2022/2023 MTREF	12
Table 2: Revenue by Source	13
Table 3: Operating Expenditure by Type	14
Table 4: C1 Monthly Budget Statement Summary	18
Table 5: C2 Statement of Financial Performance (Functional Classification)	19
Table 6: C3 Financial Performance (Revenue and Expenditure by Municipal Vote)	20
Table 7: C4 Financial Performance (Revenue and Expenditure).....	21
Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding)	22
Table 9: C6 Financial Position	24
Table 10: C7 Cash Flow	25
Table 11: SC9 Actuals and Revised Targets for Cash Receipts	26
Table 12: SC3 Aged Debtors.....	27
Table 13: SC4 Aged Creditors.....	28
Table 14: SC5 Investment Portfolio	29
Table 15: SC6 Transfers and Grant Receipts	31
Table 16: SC7(1) Transfers and Grant Expenditure.....	32
Table 17: SC7(2) Expenditure against approved rollovers.....	33
Table 18: SC8 Councilor and Staff Benefits.....	34
Table 19: SC12 Capital Expenditure Trend.....	35
Table 20: SC13a Capital Expenditure on New Assets by Asset Class	36
Table 21: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class	37
Table 22: SC13c Expenditure on Repairs and Maintenance by Asset Class.....	38

LIST OF FIGURES

Figure 1: Aged Debtors Analysis	27
Figure 2: Consumer Debtors by Debtor Customer Category	28
Figure 3: Aged Creditors Analysis	29
Figure 4: Capital Expenditure Monthly Trend (Actual vs Target).....	35

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 December 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	345 614 956.78	384 996 568.00	386 026 813.00	41 336 912.70	195 614 000.07	210 916 478.00	-15 302 477.93	-7.26%
Total Operating Expenditure	384 865 805.66	395 427 849.00	400 197 767.00	28 655 246.37	181 587 588.66	185 866 573.00	- 4 278 984.34	-2.30%
<i>Surplus/(Deficit)</i>	- 39 250 848.88	- 10 431 281.00	- 14 170 954.00	12 681 666.33	14 026 411.41	25 049 905.00	-11 023 493.59	-44.01%
Capital Transfers and Subsidies (Monetary allocations)	45 631 825.64	58 400 477.00	62 104 976.00	1 428 467.24	4 882 861.07	24 774 285.00	-19 891 423.93	-80.29%
Capital Transfers and Subsidies (Allocations in-kind)	3 323 715.93	-	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	9 704 692.69	47 969 196.00	47 934 022.00	14 110 133.57	18 909 272.48	49 824 190.00		
Total Capital Expenditure	53 246 603.84	70 530 477.00	77 834 974.00	1 449 167.24	5 093 079.29	36 526 694.00	-31 433 614.71	-86.06%

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

The operating revenue realised is R 15.302 million under YTD budget while operating expenditure was below by R 4.279 million.

The capital budget is R 31.434 million below YTD budget. The total budget is R 77 834 974 and only R5.093 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 31 December 2022.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December									
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	52 404	67 173	67 173	4 991	39 648	37 815	1 833	5%	67 173
Service charges - electricity revenue	116 302	126 308	126 308	8 799	57 336	66 671	(9 335)	-14%	126 308
Service charges - water revenue	31 228	29 456	29 456	2 363	14 346	14 563	(217)	-1%	29 456
Service charges - sanitation revenue	12 004	14 316	14 316	1 051	6 472	7 373	(900)	-12%	14 316
Service charges - refuse revenue	12 779	13 818	13 818	1 186	7 039	6 907	132	2%	13 818
Rental of facilities and equipment	829	437	437	54	362	218	144	66%	437
Interest earned - external investments	750	634	634	107	750	317	433	136%	634
Interest earned - outstanding debtors	4 288	4 006	4 006	822	3 372	2 003	1 369	68%	4 006
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 181	20 800	20 800	72	481	10 961	(10 479)	-96%	20 800
Licences and permits	3	3	3	-	-	3	(3)	-100%	3
Agency services	3 672	4 042	4 042	235	1 980	2 228	(248)	-11%	4 042
Transfers and subsidies	96 033	94 193	95 223	21 191	60 640	57 442	3 198	6%	95 223
Other revenue	5 465	7 812	7 812	466	3 188	4 416	(1 228)	-28%	7 812
Gains	676	2 000	2 000	-	-	-	-	-	2 000
Total Revenue (excluding capital transfers and contributions)	345 615	384 997	386 027	41 337	195 614	210 916	(15 302)	-7%	386 027

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

Service charges - electricity revenue: Service Charges for electricity is 14% 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 66% above YTD budget. This is over budget due to mainly three items – Hire of sport fields; hire of commonage and hire of community halls. Income from fire of sport field decreased as it dependent on the sport seasons. The sporting season is mainly from March until October. Telecommunication networks are now billed on a monthly basis and not on an annual basis. There was an increase in the demand for hire of community halls.

Interest Earned – External Investments: The variance is 136% 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 68% 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 will be held 17 January 2023 to appoint a service provider.

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

Agency Services: Agency Services is 11% below YTD budget. Motor vehicle registration is dependent on the local economic circumstances, load shedding has a direct impact on the provision of this service at the traffic departments, income from motor vehicle licenses are dependent on the expiration of the license.

Other Revenue: Other revenue is 28% 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 are accounted for on a quarterly basis. The income from resorts (chalets) increased due to increased bookings during the festive season.

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) - M06 December									
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	134 344	11 407	67 491	63 962	3 529	6%	134 344
Remuneration of councillors	5 000	5 173	6 006	640	2 865	2 608	256	10%	6 006
Debt impairment	26 777	38 846	38 846	3 237	19 423	19 423	-		38 846
Depreciation & asset impairment	26 850	28 151	28 151	2 346	14 075	14 076	(1)	0%	28 151
Finance charges	12 206	11 778	12 538	1 582	6 566	6 649	(84)	-1%	12 538
Bulk purchases - electricity	93 891	103 638	103 638	7 001	40 779	54 705	(13 925)	-25%	103 638
Inventory consumed	8 721	8 185	9 176	433	4 309	4 000	309	8%	9 176
Contracted services	54 387	50 254	38 803	1 132	15 749	11 573	4 175	36%	38 803
Transfers and grants	244	1 030	1 030	-	9	123	(115)	-93%	1 030
Other expenditure	23 544	25 811	25 666	879	10 323	8 747	1 576	18%	25 666
Losses	865	2 000	2 000	-	-	-	-		2 000
Total Expenditure	384 866	395 428	400 198	28 655	181 588	185 867	(4 279)	-2%	400 198

Remuneration of Councillors: Expenditure for remuneration of councillors is 10% above YTD budget due to the implementation of increases for councillors.

Bulk Purchases – Electricity: Expenditure is 25% below YTD budget. Outstanding invoices from ESKOM for December will be captured in January 2023.

Contracted Services: Expenditure is currently 36% above YTD budget, mainly due to expenditure incurred for the Housing projects, repairs on vehicles and security services. Cost containment measures are also implemented for other contracted services items. An error was corrected to the budget for the Housing Allocation.

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 18% 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, bank charges, insurance premiums, telephone charges and internal charges.

1.3.2.3 Capital Expenditure

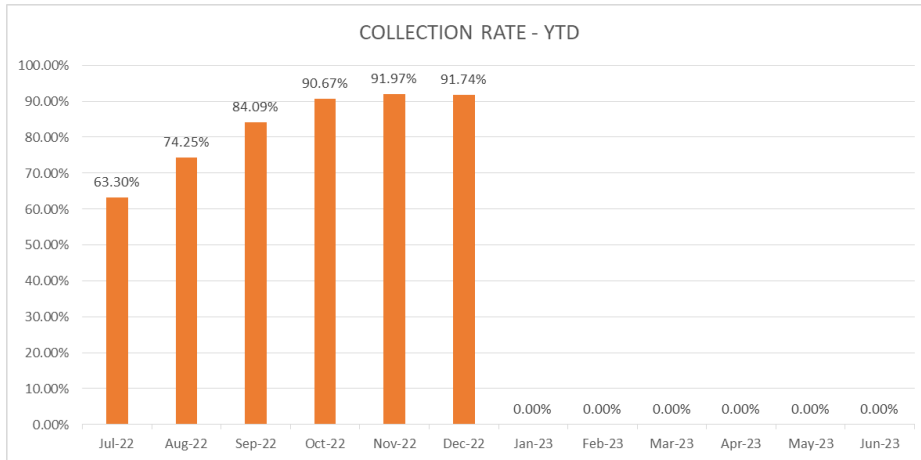
Capital expenditure is 86% below YTD budget. Bulk of the capital budget is funded by grants. Two MIG projects were appraised whilst the others were put on hold due to Lamberts Bay water crisis. The DPIIP has been revised. The BEC was held 11 January 2023 for the Construction of the Multi-Purpose Centre in Graafwater. It is expected that site establishment will take place mid-February 2023. The BAC is scheduled to January 2023 for the upgrade of roads and storm water in Graafwater. Site establishment is planned for mid-February 2023. The INEP project is at overall 23% completion. For the Informal Settlements projects the contractors are appointed and on site. Completion site meeting arranged for 14 December 2022; however it was rescheduled to January 2023 due to the severe rain storm in December.

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 decreased slightly to 91.74% for December 2022. Stricter credit control measures on consumers to continue in the year (2023). The collection rate for December 2021 was at 93.07% due to write offs that were done during the period.

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 - M06 December									
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	52 404	67 173	67 173	4 991	39 648	37 815	1 833	5%	67 173
Service charges	172 313	183 898	183 898	13 398	85 194	95 513	(10 320)	-11%	183 898
Investment revenue	750	634	634	107	750	317	433	136%	634
Transfers and subsidies	96 033	94 193	95 223	21 191	60 640	57 442	3 198	6%	95 223
Other own revenue	24 115	39 099	39 099	1 649	9 383	19 829	(10 446)	-53%	39 099
Total Revenue (excluding capital transfers and contributions)	345 615	384 997	386 027	41 337	195 614	210 916	(15 302)	-7%	386 027
Employee costs	132 380	120 562	134 344	11 407	67 491	63 962	3 529	6%	134 344
Remuneration of Councillors	5 000	5 173	6 006	640	2 865	2 608	256	10%	6 006
Depreciation & asset impairment	26 850	28 151	28 151	2 346	14 075	14 076	(1)	-0%	28 151
Finance charges	12 206	11 778	12 538	1 582	6 566	6 649	(84)	-1%	12 538
Inventory consumed and bulk purchases	102 612	111 823	112 814	7 434	45 088	58 704	(13 616)	-23%	112 814
Transfers and subsidies	244	1 030	1 030	-	9	123	(115)	-93%	1 030
Other expenditure	105 573	116 911	105 315	5 247	45 495	39 744	5 751	14%	105 315
Total Expenditure	384 866	395 428	400 198	28 655	181 588	185 867	(4 279)	-2%	400 198
Surplus/(Deficit)	(39 251)	(10 431)	(14 171)	12 682	14 026	25 050	(11 023)	-44%	(14 171)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	45 632	58 400	62 105	1 428	4 883	24 774	###	-80%	62 105
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	9 705	47 969	47 934	14 110	18 909	49 824	(30 915)	-62%	47 934
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9 705	47 969	47 934	14 110	18 909	49 824	(30 915)	-62%	47 934
Capital expenditure & funds sources									
Capital expenditure	53 247	70 530	77 835	1 449	5 093	36 527	(31 434)	-86%	77 835
Capital transfers recognised	45 632	58 400	62 105	1 428	4 883	33 482	(28 600)	-85%	62 105
Borrowing	150	8 600	8 600	-	118	-	118	#DIV/0!	8 600
Internally generated funds	7 464	3 530	7 130	21	93	3 044	(2 952)	-97%	7 130
Total sources of capital funds	53 247	70 530	77 835	1 449	5 093	36 527	(31 434)	-86%	77 835
Financial position									
Total current assets	66 544	40 445	51 572		77 425				51 572
Total non current assets	738 143	818 457	784 054		729 162				784 054
Total current liabilities	133 517	118 393	116 457		114 235				116 457
Total non current liabilities	95 447	111 650	98 225		97 720				98 225
Community wealth/Equity	575 723	628 859	620 944		594 632				620 944
Cash flows									
Net cash from (used) operating	52 036	69 830	63 918	13 529	20 962	22 728	1 766	8%	63 918
Net cash from (used) investing	(44 878)	(70 530)	(77 835)	(1 449)	(5 093)	(16 734)	(11 641)	70%	(77 835)
Net cash from (used) financing	(5 093)	4 162	4 289	23	(1 866)	(19 032)	(17 166)	90%	4 289
Cash/cash equivalents at the month/year end	11 815	3 746	2 187	-	25 817	(1 223)	(27 041)	2210%	2 187
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	13 191	8 333	5 063	4 310	4 320	6 898	19 192	62 552	123 858
Creditors Age Analysis									
Total Creditors	973	-	-	-	-	-	28 888	19 100	48 961

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
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>		115 629	90 518	90 847	6 615	57 035	50 200	6 835	14%	90 847
Executive and council		49 959	10 129	10 129	-	10 129	6 161	3 968	64%	10 129
Finance and administration		65 670	80 389	80 718	6 615	46 906	44 039	2 867	7%	80 718
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		41 386	56 990	66 061	973	15 681	31 851	(16 170)	-51%	66 061
Community and social services		5 537	7 606	16 246	605	3 720	5 520	(1 800)	-33%	16 246
Sport and recreation		3 856	3 250	3 297	302	1 918	1 835	83	5%	3 297
Public safety		8 793	20 793	20 793	65	458	10 958	(10 500)	-96%	20 793
Housing		23 200	25 340	25 725	-	9 585	13 538	(3 953)	-29%	25 725
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 432	9 863	15 101	644	5 666	5 950	(285)	-5%	15 101
Planning and development		2 684	2 979	2 979	223	2 024	1 722	302	18%	2 979
Road transport		6 748	6 884	12 122	421	3 642	4 228	(586)	-14%	12 122
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		228 124	286 026	276 122	34 533	122 115	147 690	(25 574)	-17%	276 122
Energy sources		133 391	161 556	161 556	10 187	60 132	84 081	(23 949)	-28%	161 556
Water management		56 450	65 428	63 943	18 387	32 561	33 160	(598)	-2%	63 943
Waste water management		21 103	35 009	26 500	1 051	18 657	17 315	1 341	8%	26 500
Waste management		17 179	24 033	24 123	4 907	10 765	13 134	(2 368)	-18%	24 123
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	394 570	443 397	448 132	42 765	200 497	235 691	(35 194)	-15%	448 132
Expenditure - Functional										
<i>Governance and administration</i>		111 432	105 888	112 583	8 807	51 702	47 964	3 738	8%	112 583
Executive and council		12 693	11 895	13 346	1 099	6 470	5 816	653	11%	13 346
Finance and administration		97 714	92 911	98 058	7 613	44 691	41 622	3 070	7%	98 058
Internal audit		1 025	1 082	1 179	94	541	526	15	3%	1 179
<i>Community and public safety</i>		65 938	76 866	70 401	4 221	35 119	31 412	3 707	12%	70 401
Community and social services		9 483	9 071	12 159	729	4 004	4 907	(902)	-18%	12 159
Sport and recreation		13 141	12 497	12 525	1 102	6 559	6 214	345	6%	12 525
Public safety		18 743	28 421	27 251	2 233	13 700	13 592	108	1%	27 251
Housing		24 570	26 877	18 466	157	10 857	6 700	4 157	62%	18 466
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 903	26 053	27 834	1 987	12 660	12 233	427	3%	27 834
Planning and development		8 561	11 004	12 554	861	5 296	4 904	392	8%	12 554
Road transport		14 342	15 049	15 280	1 125	7 364	7 329	35	0%	15 280
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		184 593	186 621	189 380	13 640	82 107	94 258	(12 151)	-13%	189 380
Energy sources		113 221	122 670	123 255	8 472	49 763	63 750	(13 987)	-22%	123 255
Water management		32 590	29 886	30 517	2 352	14 823	14 235	589	4%	30 517
Waste water management		19 537	18 651	19 689	1 415	9 371	8 663	708	8%	19 689
Waste management		19 244	15 414	15 919	1 401	8 150	7 611	539	7%	15 919
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	384 866	395 428	400 198	28 655	181 588	185 867	(4 279)	-2%	400 198
Surplus/ (Deficit) for the year		9 705	47 969	47 934	14 110	18 909	49 824	(30 915)	-62%	47 934

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) - M06 December										
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	6 161	3 968	64.4%	10 129
Vote 2 - Office of Municipal Manager		39	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		62 636	76 256	76 256	6 063	44 593	41 607	2 985	7.2%	76 256
Vote 4 - Community Development Services		7 983	9 301	17 940	1 050	5 723	6 525	(802)	-12.3%	17 940
Vote 5 - Corporate and Strategic Services		547	2 437	2 766	105	303	1 426	(1 123)	-78.8%	2 766
Vote 6 - Planning and Development Services		2 684	2 979	2 979	223	2 024	1 722	302	17.5%	2 979
Vote 7 - Public Safety		12 467	24 836	24 836	304	2 445	13 187	(10 742)	-81.5%	24 836
Vote 8 - Electricity		133 391	161 556	161 556	10 187	60 132	84 081	(23 949)	-28.5%	161 556
Vote 9 - Waste Management		17 179	24 033	24 123	4 907	10 765	13 134	(2 368)	-18.0%	24 123
Vote 10 - Waste Water Management		21 103	35 009	26 500	1 051	18 657	17 315	1 341	7.7%	26 500
Vote 11 - Water		56 450	65 428	63 943	18 387	32 561	33 160	(598)	-1.8%	63 943
Vote 12 - Housing		23 200	25 340	25 725	-	9 585	13 538	(3 953)	-29.2%	25 725
Vote 13 - Road Transport		3 076	2 842	8 080	186	1 662	2 000	(338)	-16.9%	8 080
Vote 14 - Sports and Recreation		3 856	3 250	3 297	302	1 918	1 835	83	4.5%	3 297
Total Revenue by Vote	2	394 570	443 397	448 132	42 765	200 497	235 691	(35 194)	-14.9%	448 132
Expenditure by Vote										
Vote 1 - Executive and Council	1	7 667	7 620	8 811	742	4 158	3 598	560	15.6%	8 811
Vote 2 - Office of Municipal Manager		13 737	15 304	16 966	910	6 238	6 640	(401)	-6.0%	16 966
Vote 3 - Financial Administrative Services		59 569	62 492	64 121	4 667	29 651	27 856	1 795	6.4%	64 121
Vote 4 - Community Development Services		13 385	11 570	12 124	1 547	7 939	5 921	2 018	34.1%	12 124
Vote 5 - Corporate and Strategic Services		22 665	19 073	21 299	1 729	8 775	8 435	341	4.0%	21 299
Vote 6 - Planning and Development Services		9 621	6 959	9 112	655	3 600	3 722	(122)	-3.3%	9 112
Vote 7 - Public Safety		23 342	33 160	33 950	2 516	15 305	16 044	(739)	-4.6%	33 950
Vote 8 - Electricity		113 221	122 670	123 255	8 472	49 763	63 750	(13 987)	-21.9%	123 255
Vote 9 - Waste Management		19 244	15 414	15 919	1 401	8 150	7 611	539	7.1%	15 919
Vote 10 - Waste Water Management		18 260	17 088	18 085	1 314	8 750	7 943	807	10.2%	18 085
Vote 11 - Water		32 590	29 886	30 517	2 352	14 823	14 235	589	4.1%	30 517
Vote 12 - Housing		24 570	26 877	18 466	157	10 857	6 700	4 157	62.0%	18 466
Vote 13 - Road Transport		13 852	14 817	15 049	1 091	7 020	7 199	(179)	-2.5%	15 049
Vote 14 - Sports and Recreation		13 141	12 497	12 525	1 102	6 559	6 214	345	5.5%	12 525
Total Expenditure by Vote	2	384 866	395 428	400 198	28 655	181 588	185 867	(4 279)	-2.3%	400 198
Surplus/ (Deficit) for the year	2	9 705	47 969	47 934	14 110	18 909	49 824	(30 915)	-62.0%	47 934

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) - M06 December										
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		52 404	67 173	67 173	4 991	39 648	37 815	1 833	5%	67 173
Service charges - electricity revenue		116 302	126 308	126 308	8 799	57 336	66 671	(9 335)	-14%	126 308
Service charges - water revenue		31 228	29 456	29 456	2 363	14 346	14 563	(217)	-1%	29 456
Service charges - sanitation revenue		12 004	14 316	14 316	1 051	6 472	7 373	(900)	-12%	14 316
Service charges - refuse revenue		12 779	13 818	13 818	1 186	7 039	6 907	132	2%	13 818
Rental of facilities and equipment		829	437	437	54	362	218	144	66%	437
Interest earned - external investments		750	634	634	107	750	317	433	136%	634
Interest earned - outstanding debtors		4 288	4 006	4 006	822	3 372	2 003	1 369	68%	4 006
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9 181	20 800	20 800	72	481	10 961	(10 479)	-96%	20 800
Licences and permits		3	3	3	-	-	3	(3)	-100%	3
Agency services		3 672	4 042	4 042	235	1 980	2 228	(248)	-11%	4 042
Transfers and subsidies		96 033	94 193	95 223	21 191	60 640	57 442	3 198	6%	95 223
Other revenue		5 465	7 812	7 812	466	3 188	4 416	(1 228)	-28%	7 812
Gains		676	2 000	2 000	-	-	-	-	-	2 000
Total Revenue (excluding capital transfers and contributions)		345 615	384 997	386 027	41 337	195 614	210 916	(15 302)	-7%	386 027
Expenditure By Type										
Employee related costs		132 380	120 562	134 344	11 407	67 491	63 962	3 529	6%	134 344
Remuneration of councillors		5 000	5 173	6 006	640	2 865	2 608	256	10%	6 006
Debt impairment		26 777	38 846	38 846	3 237	19 423	19 423	-	-	38 846
Depreciation & asset impairment		26 850	28 151	28 151	2 346	14 075	14 076	(1)	0%	28 151
Finance charges		12 206	11 778	12 538	1 582	6 566	6 649	(84)	-1%	12 538
Bulk purchases - electricity		93 891	103 638	103 638	7 001	40 779	54 705	(13 925)	-25%	103 638
Inventory consumed		8 721	8 185	9 176	433	4 309	4 000	309	8%	9 176
Contracted services		54 387	50 254	38 803	1 132	15 749	11 573	4 175	36%	38 803
Transfers and grants		244	1 030	1 030	-	9	123	(115)	-93%	1 030
Other expenditure		23 544	25 811	25 666	879	10 323	8 747	1 576	18%	25 666
Losses		865	2 000	2 000	-	-	-	-	-	2 000
Total Expenditure		384 866	395 428	400 198	28 655	181 588	185 867	(4 279)	-2%	400 198
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(39 251)	(10 431)	(14 171)	12 682	14 026	25 050	(11 023)	(0)	(14 171)
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	62 105	1 428	4 883	24 774	(19 891)	(0)	62 105
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		3 324	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		9 705	47 969	47 934	14 110	18 909	49 824			47 934
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9 705	47 969	47 934	14 110	18 909	49 824			47 934
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9 705	47 969	47 934	14 110	18 909	49 824			47 934
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9 705	47 969	47 934	14 110	18 909	49 824			47 934

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) - M06										
December										
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	7 026	162	1 445	2 192	(747)	-34%	7 026
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	7 500	(7 031)	-94%	13 215
Vote 12 - Housing		-	10 000	10 000	-	-	3 650	(3 650)	-100%	10 000
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		870	-	40	-	-	6	(6)	-100%	40
Total Capital Multi-year expenditure	4,7	26 211	25 686	30 281	162	1 914	13 348	(11 434)	-86%	30 281
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services	1	350	400	-	-	357	(357)	-100%	400	
Vote 4 - Community Development Services	150	2 139	9 602	65	558	3 205	(2 648)	-83%	9 602	
Vote 5 - Corporate and Strategic Services	396	480	480	-	9	480	(471)	-98%	480	
Vote 6 - Planning and Development Services	-	17	19	-	-	18	(18)	-100%	19	
Vote 7 - Public Safety	475	-	-	-	-	-	-	-	-	
Vote 8 - Electricity	15 355	26 880	30 430	1 201	2 472	11 152	(8 680)	-78%	30 430	
Vote 9 - Waste Management	2 849	1 105	1 105	-	-	205	(205)	-100%	1 105	
Vote 10 - Waste Water Management	173	10 225	2 825	21	126	5 688	(5 561)	-98%	2 825	
Vote 11 - Water	4 611	2 689	1 398	-	1 966	(1 966)	-100%	1 398		
Vote 12 - Housing	1 289	-	335	-	-	48	(48)	-100%	335	
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	47 554	1 287	3 179	23 179	(20 000)	-86%	47 554
Total Capital Expenditure		53 247	70 530	77 835	1 449	5 093	36 527	(31 434)	-86%	77 835
Capital Expenditure - Functional Classification										
Governance and administration		397	830	880	-	9	837	(828)	-99%	880
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		397	830	880	-	9	837	(828)	-99%	880
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 520	12 139	19 978	65	558	6 909	(6 351)	-92%	19 978
Community and social services		150	2 139	9 602	65	558	3 205	(2 648)	-83%	9 602
Sport and recreation		2 606	-	40	-	-	6	(6)	-100%	40
Public safety		475	-	-	-	-	-	-	-	-
Housing		1 289	10 000	10 335	-	-	3 698	(3 698)	-100%	10 335
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 699	3 449	8 005	162	1 459	2 270	(811)	-36%	8 005
Planning and development		2 699	2 489	7 045	162	1 445	2 210	(764)	-35%	7 045
Road transport		-	960	960	-	14	60	(46)	-77%	960
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		45 630	54 113	48 972	1 222	3 068	26 511	(23 443)	-88%	48 972
Energy sources		15 402	26 880	30 430	1 201	2 472	11 152	(8 680)	-78%	30 430
Water management		22 411	15 903	14 613	-	469	9 466	(8 998)	-95%	14 613
Waste water management		4 968	10 225	2 825	21	126	5 688	(5 561)	-98%	2 825
Waste management		2 849	1 105	1 105	-	-	205	(205)	-100%	1 105
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	53 247	70 530	77 835	1 449	5 093	36 527	(31 434)	-86%	77 835
Funded by:										
National Government		45 632	48 400	51 978	1 428	4 883	29 814	(24 931)	-84%	51 978
Provincial Government		-	10 000	10 127	-	-	3 668	(3 668)	-100%	10 127
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	62 105	1 428	4 883	33 482	(28 600)	-85%	62 105
Borrowing		150	8 600	8 600	-	118	-	118	#DIV/0!	8 600
Internally generated funds	6	7 464	3 530	7 130	21	93	3 044	(2 952)	-97%	7 130
Total Capital Funding		53 247	70 530	77 835	1 449	5 093	36 527	(31 434)	-86%	77 835

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 - M06 December						
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	2 187	9 474	2 187
Call investment deposits		8 557	–	–	16 344	–
Consumer debtors		34 657	27 093	36 807	31 881	36 807
Other debtors		18 617	8 200	11 123	18 112	11 123
Current portion of long-term receivables		–	–	–	–	–
Inventory		1 454	1 406	1 454	1 614	1 454
Total current assets		66 544	40 445	51 572	77 425	51 572
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		74 398	76 953	74 345	74 371	74 345
Investments in Associate		–	–	–	–	–
Property, plant and equipment		662 702	740 666	708 869	653 747	708 869
Biological		–	–	–	–	–
Intangible		1 044	838	840	1 044	840
Other non-current assets		–	–	–	–	–
Total non current assets		738 143	818 457	784 054	729 162	784 054
TOTAL ASSETS		804 687	858 902	835 626	806 587	835 626
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		459	4 648	4 521	459	4 521
Consumer deposits		2 637	2 738	2 749	2 774	2 749
Trade and other payables		118 781	96 705	94 713	98 779	94 713
Provisions		11 640	14 303	14 474	12 223	14 474
Total current liabilities		133 517	118 393	116 457	114 235	116 457
Non current liabilities						
Borrowing		7 652	17 407	7 670	5 648	7 670
Provisions		87 795	94 244	90 556	92 072	90 556
Total non current liabilities		95 447	111 650	98 225	97 720	98 225
TOTAL LIABILITIES		228 964	230 044	214 682	211 955	214 682
NET ASSETS	2	575 723	628 859	620 944	594 632	620 944
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		575 723	628 859	620 944	594 632	620 944
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	575 723	628 859	620 944	594 632	620 944

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
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	6 107	33 525	31 350	2 175	7%	62 135
Service charges		157 164	170 975	170 975	13 975	86 810	87 476	(666)	-1%	170 975
Other revenue		14 202	15 555	15 555	78	4 237	5 860	(1 622)	-28%	15 555
Transfers and Subsidies - Operational		101 337	94 193	94 132	20 525	63 363	63 339	23	0%	94 132
Transfers and Subsidies - Capital		45 632	58 400	57 320	131	19 353	18 938	415	2%	57 320
Interest		710	634	634	107	750	534	216	41%	634
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(309 825)	(327 608)	(332 378)	(26 508)	(184 678)	(183 030)	1 648	-1%	(332 378)
Finance charges		(4 758)	(3 425)	(3 425)	(886)	(2 389)	(1 720)	669	-39%	(3 425)
Transfers and Grants		(244)	(1 030)	(1 030)	-	(9)	(19)	(10)	55%	(1 030)
NET CASH FROM/(USED) OPERATING ACTIVITIES		52 036	69 830	63 918	13 529	20 962	22 728	1 766	8%	63 918
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)	(77 835)	(1 449)	(5 093)	(16 734)	(11 641)	70%	(77 835)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(44 878)	(70 530)	(77 835)	(1 449)	(5 093)	(16 734)	(11 641)	70%	(77 835)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	8 600	8 600	-	-	(2 428)	2 428	-100%	8 600
Increase (decrease) in consumer deposits		221	210	210	16	138	130	8	6%	210
Payments										
Repayment of borrowing		(5 314)	(4 648)	(4 521)	7	(2 004)	(16 734)	(14 730)	88%	(4 521)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 093)	4 162	4 289	23	(1 866)	(19 032)	(17 166)	90%	4 289
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		9 750	285	11 815	12 103	14 002	(13 039)			11 815
Cash/cash equivalents at month/year end:		11 815	3 746	2 187		25 817	(1 223)			2 187

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 - M06 December																
Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	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	6 107	4 545	4 553	4 538	4 536	4 535	5 904	62 135	64 869	67 788
Service charges - electricity revenue		11 689	10 866	9 686	11 112	7 871	8 457	7 966	9 955	9 050	10 013	8 634	17 963	123 262	132 470	142 366
Service charges - water revenue		2 640	2 447	893	2 476	1 646	2 267	2 117	1 990	2 034	2 210	2 020	778	23 518	24 553	25 658
Service charges - sanitation revenue		860	878	784	885	859	958	908	1 030	924	1 043	1 087	1 979	12 195	12 732	13 305
Service charges - refuse		933	1 035	835	488	535	1 016	986	1 009	999	1 006	1 010	2 148	11 999	12 527	13 091
Rental of facilities and equipment		51	94	71	(862)	954	54	36	36	36	36	36	(107)	437	456	477
Interest earned - external investments		86	155	164	23	214	107	53	53	53	53	53	(380)	634	662	692
Interest earned - outstanding debtors		25	(749)	2 347	370	1 424	1 277	-	-	-	-	-	(4 694)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		75	87	80	96	70	72	265	265	261	262	257	1 471	3 262	3 263	3 267
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	3	3	3	3
Agency services		200	473	411	333	327	235	377	388	323	247	216	511	4 042	4 219	4 409
Transfers and Subsidies - Operational		35 070	4 275	-	2 188	1 304	20 525	1 386	6 785	18 352	1 864	1 725	718	94 193	81 903	93 509
Other revenue		(1 138)	194	609	1 961	72	(284)	234	490	855	1 463	302	3 053	7 812	8 570	9 143
Cash Receipts by Source		54 314	25 791	20 282	27 069	20 437	40 792	18 873	26 555	37 424	22 734	19 875	29 347	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	131	2 865	569	9 449	8 595	6 723	10 846	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	16	17	17	17	17	17	(16)	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	40 939	21 756	27 141	46 891	31 347	26 615	48 777	410 703	395 060	422 101
Cash Payments by Type																
Employee related costs		9 490	10 376	9 621	9 502	16 565	11 254	9 785	9 785	9 785	9 364	9 558	4 461	119 547	125 999	134 519
Remuneration of councillors		493	346	448	464	474	640	410	438	409	392	388	271	5 173	5 530	5 917
Interest paid		199	211	717	23	354	886	285	285	285	285	(391)	3 425	3 491	3 055	
Bulk purchases - Electricity		28 947	9 926	12 973	15 597	4 776	12 246	7 667	9 582	8 710	9 638	8 310	(9 733)	118 638	144 598	157 515
Acquisitions - water & other inventory		19	656	1 230	1 037	1 168	358	637	996	675	798	720	(180)	8 115	8 481	8 867
Contracted services		277	8 116	3 282	1 483	1 459	1 132	2 808	6 419	6 757	4 824	6 217	7 480	50 254	23 818	30 271
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	3	6	-	-	88	5	348	55	64	461	1 030	1 075	1 128
General expenses		646	1 255	2 172	955	4 417	879	2 160	1 001	3 384	766	3 220	5 028	25 881	26 952	28 060
Cash Payments by Type		40 071	30 886	30 445	29 066	29 213	27 394	23 839	28 513	30 354	26 122	28 762	7 398	332 063	339 944	369 332
Other Cash Flows/Payments by Type																
Capital assets		-	484	392	1 549	1 219	1 449	5 639	9 889	8 169	4 889	3 121	33 729	70 530	50 799	48 519
Repayment of borrowing		95	61	1 118	(7)	744	(7)	-	-	1 162	-	-	1 481	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	28 836	29 478	38 402	39 685	31 011	31 884	42 608	407 241	395 617	422 726
NET INCREASE/(DECREASE) IN CASH HELD																
		22 891	(5 609)	(11 673)	(1 696)	(2 019)	12 103	(7 723)	(11 260)	7 206	336	(5 269)	6 169	3 461	443	(624)
Cash/cash equivalents at the month/year beginning:		11 815	34 706	29 101	17 428	15 732	13 714	25 817	18 095	6 834	14 040	14 376	9 107	11 815	15 276	15 719
Cash/cash equivalents at the month/year end:		34 706	29 101	17 428	15 732	13 714	25 817	18 095	6 834	14 040	14 376	9 107	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 - M06 December													
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	2 643	1 871	1 026	905	906	734	4 796	17 817	30 698	25 158		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 698	1 588	714	536	563	426	2 883	7 595	20 002	12 003		
Receivables from Non-exchange Transactions - Property Rates	1400	4 709	2 377	1 600	1 310	1 310	4 405	4 278	17 703	37 692	29 006		
Receivables from Exchange Transactions - Waste Water Management	1500	1 166	802	618	555	533	501	2 840	8 825	15 841	13 254		
Receivables from Exchange Transactions - Waste Management	1600	1 222	841	627	554	530	450	2 088	4 149	10 461	7 771		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	56	10	65	65		
Interest on Arrear Debtor Accounts	1810	800	811	452	417	431	375	2 183	5 951	11 420	9 356		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3 046)	42	26	33	47	6	68	502	(2 320)	657		
Total By Income Source	2000	13 191	8 333	5 063	4 310	4 320	6 898	19 192	62 552	123 858	97 271	-	-
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	190	435	128	65	99	543	223	853	2 536	1 783		
Commercial	2300	5 786	2 022	1 223	1 015	952	3 334	4 808	21 912	41 032	32 021		
Households	2400	5 679	4 987	3 212	2 812	2 673	2 728	12 451	38 796	73 337	59 460		
Other	2500	1 556	889	500	418	595	293	1 710	991	6 953	4 007		
Total By Customer Group	2600	13 191	8 333	5 063	4 310	4 320	6 898	19 192	62 552	123 858	97 271	-	-

The outstanding debtors amount to R 123 858 million. Of the total outstanding debtors, R92 962 million is over 120 days. R73 337 million (59.21%) 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 final list of accounts has been provided to the attorneys for collection.

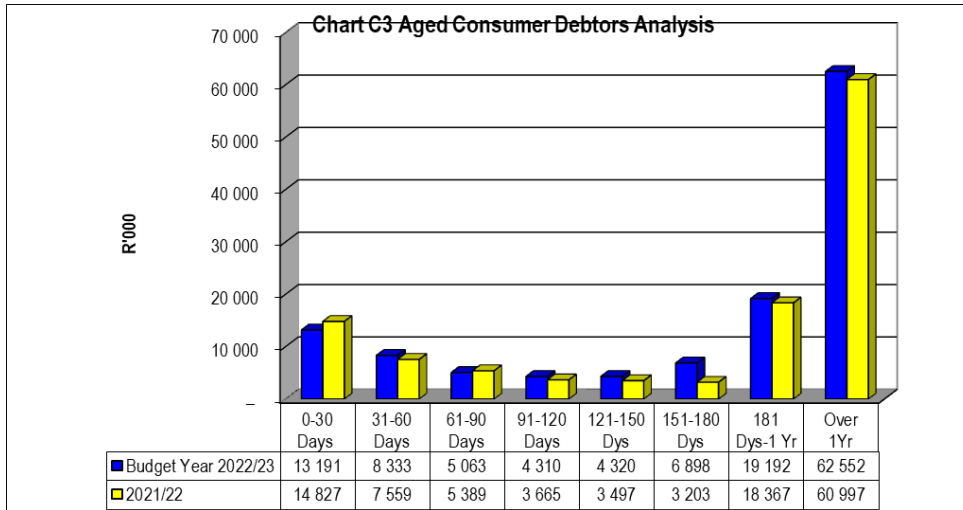


Figure 1: Aged Debtors Analysis

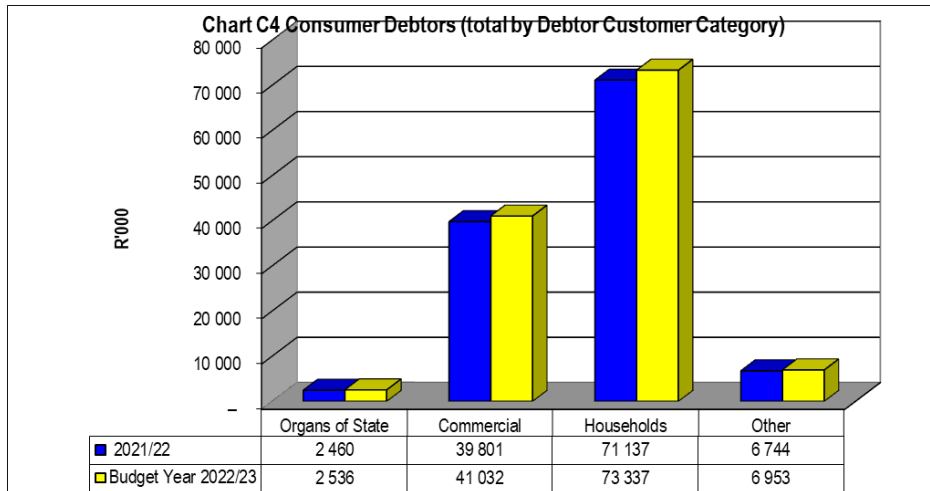


Figure 2: Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December												
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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	28 888	19 100	47 988	33 104	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	973	-	-	-	-	-	-	-	973	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	973	-	-	-	-	-	28 888	19 100	48 961	33 104	

The Municipality's outstanding creditors at the end of December 2022 amount to R 48 961 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.

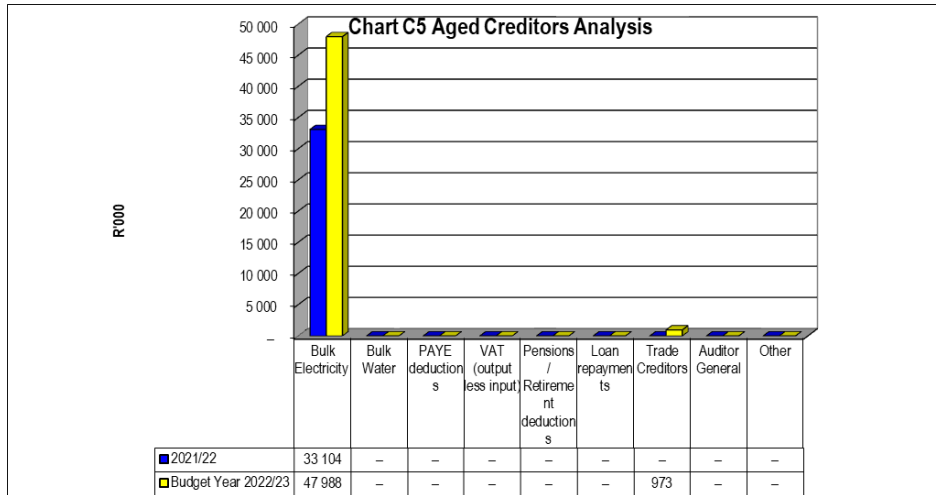


Figure 3: Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December														
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	3.25%				16 251	93	(29)	-	16 315
														-
														-
														-
Municipality sub-total										16 251		(29)	-	16 315
Entities														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									16 251		(29)	-	16 315

The Municipality has one Call investment account with a balance of R 16.315 million at the end of December 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 DECEMBER 2022

Borrowing Institution	Balance 01 December 2022	Interest Capital December 2022	Repayment December 2022	Interest Paid	Received	Balance at 31 December 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	16.81%	
ABSA (038-7230-0993)	R 1 659 637.83	R -	R -	R -	R -	R 1 659 637.83	28.46%	
ABSA (038-7230-0994)	R 785 801.84	R -	R -	R -	R -	R 785 801.84	13.48%	
ABSA (038-7230-0995)	R 905 043.97	R -	R -	R -	R -	R 905 043.97	15.52%	
STANDARD BANK (00-407-958)	R 835 202.36	R -	R -	R -	R -	R 835 202.36	14.32%	
Office Equipment - Printers Sky Metro	R 689 775.60	R 6 772.10	R 31 250.00	R -	R -	R 665 297.70	11.41%	
	R 5 855 959.57	R 6 772.10	R 31 250.00	R -	R -	R 5 831 481.67	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 - M06 December										
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	20 373	50 020	50 020	-		73 048
Local Government Equitable Share		55 044	61 451	61 451	19 741	43 706	43 706	-		61 451
Finance Management		2 023	2 132	2 132	-	2 132	2 132	-		2 132
EPWP Incentive		1 755	1 359	1 359	612	952	952	-		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	-	2 609	2 609	-		3 130
Regional Bulk Infrastructure Grant (VAT)		2 736	1 982	1 982	20	20	20	-		1 982
Provincial Government:		30 084	21 145	21 145	152	13 343	13 343	-		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	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	20 525	63 363	63 363	-		94 193
Capital Transfers and Grants										
National Government:		50 507	48 400	48 400	131	19 353	19 353	-		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	-	17 391	17 391	-		20 870
Regional Bulk Infrastructure Grant (RBIG)		18 243	13 215	13 215	131	131	131	-		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	131	19 353	19 353	-		58 400
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	147 966	152 593	152 593	20 656	82 716	82 716	-		152 593

Table 16: SC7(1) Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
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	73 583	20 665	47 979	44 510	3 469	7.8%	73 583
Local Government Equitable Share		55 044	61 451	61 451	19 741	43 706	37 379	6 327	16.9%	61 451
Finance Management		2 023	2 132	2 132	107	688	1 297	(609)	-47.0%	2 132
EPWP Incentive		1 755	1 359	1 359	409	1 746	827	919	111.2%	1 359
Municipal Infrastructure Grant (PMU)		816	848	846	194	1 107	516	591	114.7%	846
Municipal Infrastructure Grant (VAT)		1 665	2 145	2 485	34	300	1 353	(1 053)	-77.8%	2 485
Water Services Infrastructure Grant (VAT)		377	-	197	-	-	28	(28)	-100.0%	197
Integrated National Electrification Grant (VAT)		2 037	3 130	3 130	180	362	1 904	(1 543)	-	3 130
Regional Bulk Infrastructure Grant (VAT)		2 670	1 982	1 982	-	70	1 206	(1 135)	-	1 982
		-	-	-	-	-	-	-	-	-
Provincial Government:		29 647	21 145	21 641	526	12 661	12 933	(271)	-2.1%	21 641
PGWC Financial Management Capacity Building Grant		96	-	250	-	-	36	(36)	-100.0%	250
Transport Infrastructure Grant		0	95	95	-	-	58	(58)	-100.0%	95
Library Services: MRFG		5 302	5 408	5 408	521	2 994	3 290	(295)	-9.0%	5 408
Thusong Service Centre (Sustainability Operational Support)		138	150	150	-	-	91	(91)	-100.0%	150
CDW Support		72	152	231	5	82	104	(21)	-	231
Human Settlement Development Grant		21 728	15 340	15 340	-	9 585	9 331	254	-	15 340
Graduate Internship Grant		39	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		-	-	-	-	-	-	-	-	-
Financial Management Support Grant		1 259	-	-	-	-	-	-	-	-
Public Employment Support Grant		1 010	-	90	-	-	13	(13)	-	90
Municipal Library Support Grant		2	-	77	-	-	11	(11)	-	77
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		96 033	94 193	95 223	21 191	60 640	57 442	3 198	5.6%	95 223
Capital expenditure of Transfers and Grants										
National Government:		45 632	48 400	51 978	1 428	4 883	20 605	(15 722)	-76.3%	51 978
Municipal Infrastructure Grant (MIG)		10 153	14 316	16 583	227	2 003	6 267	(4 264)	-68.0%	16 583
Water Services Infrastructure Grant		2 716	-	1 311	-	-	187	(187)	-100.0%	1 311
Integrated National Electrification Grant (INEG)		14 963	20 870	20 870	1 201	2 411	8 664	(6 253)	-72.2%	20 870
Regional Bulk Infrastructure Grant (RBIG)		17 800	13 215	13 215	-	469	5 486	(5 017)	-91.5%	13 215
		-	-	-	-	-	-	-	-	-
Provincial Government:		-	10 000	10 127	-	-	4 170	(4 170)	-100.0%	10 127
Library Services MRF Capital		-	-	-	-	-	-	-	-	-
Municipal Drought Support		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant (Capital)		-	-	127	-	-	18	(18)	-	127
Human Settlement Development Grant (Capital)		-	10 000	10 000	-	-	4 152	(4 152)	-	10 000
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		45 632	58 400	62 105	1 428	4 883	24 774	(19 891)	-80.3%	62 105
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 665	152 593	157 328	22 619	65 523	82 217	(16 694)	-20.3%	157 328

The Municipality has received a total of R 82 716 million of its allocated grant budget. It has incurred expenditure of R 65 523 million on those grants.

Table 17: SC7(2) Expenditure against approved rollovers

WC012 Cederberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		530	-	-	530	100.0%
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
EPWP Incentive		-	-	-	-	
Municipal Infrastructure Grant (PMU)		-	-	-	-	
Municipal Infrastructure Grant (VAT)		334	-	-	334	100.0%
Water Services Infrastructure Grant (VAT)		197	-	-	197	100.0%
Integrated National Electrification Grant (VAT)		-	-	-	-	
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	
		-	-	-	-	
Provincial Government:		496	-	-	496	100.0%
PGWC Financial Management Capacity Building Grant		-	-	-	-	
Transport Infrastructure Grant		-	-	-	-	
Library Services: MRFG		-	-	-	-	
Thusong Service Centre (Sustainability Operational Support)		-	-	-	-	
CDW Support		79	-	-	79	100.0%
Human Settlement Development Grant		-	-	-	-	
Graduate Internship Grant		-	-	-	-	
Municipal Capacity Building Grant		250	-	-	250	100.0%
Financial Management Support Grant		-	-	-	-	
Public Employment Support Grant		90	-	-	90	100.0%
Municipal Library Support Grant		77	-	-	77	100.0%
		-	-	-	-	
District Municipality:		-	-	-	-	
None		-	-	-	-	
		-	-	-	-	
Other grant providers:		-	-	-	-	
None		-	-	-	-	
		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1 026	-	-	1 026	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		3 582	-	-	3 582	100.0%
Municipal Infrastructure Grant (MIG)		2 272	-	-	2 272	100.0%
Water Services Infrastructure Grant		1 311	-	-	1 311	100.0%
Integrated National Electrification Grant (INEG)		-	-	-	-	
Regional Bulk Infrastructure Grant (RBIG)		-	-	-	-	
		-	-	-	-	
Provincial Government:		127	-	-	127	100.0%
Library Services MRF Capital		-	-	-	-	
Municipal Drought Support		-	-	-	-	
Municipal Library Support Grant (Capital)		127	-	-	127	
Human Settlement Development Grant (Capital)		-	-	-	-	
		-	-	-	-	
District Municipality:		-	-	-	-	
None		-	-	-	-	
		-	-	-	-	
Other grant providers:		-	-	-	-	
None		-	-	-	-	
		-	-	-	-	
Total capital expenditure of Approved Roll-overs		3 709	-	-	3 709	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4 735	-	-	4 735	100.0%

Roll overs to the amount of R 4 735 million was approved by National and Provincial Treasury. The unspent portion including the roll-overs amounts to 21 928 million.

2.6 Councilor and board member allowances and employee benefits

Table 18: SC8 Councilor and Staff Benefits

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
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	4 766	547	2 324	2 135	189	9%	4 766
Pension and UIF Contributions		300	239	591	44	239	165	74	45%	591
Medical Aid Contributions		100	100	101	7	47	48	(1)	-2%	101
Motor Vehicle Allowance		217	217	99	8	44	87	(43)	-50%	99
Cellphone Allowance		406	320	449	34	211	173	39	22%	449
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 000	5 173	6 006	640	2 865	2 608	256	10%	6 006
% increase	4		3.5%	20.1%						20.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 543	4 020	3 773	386	1 538	2 019	(481)	-24%	3 773
Pension and UIF Contributions		182	500	402	-	29	244	(214)	-88%	402
Medical Aid Contributions		-	57	700	-	-	121	(121)	-100%	700
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		174	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		350	432	264	-	34	198	(164)	-83%	264
Cellphone Allowance		113	234	162	-	31	110	(79)	-72%	162
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	22	27	-	0	12	(12)	-100%	27
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 362	5 266	5 329	386	1 633	2 704	(1 071)	-40%	5 329
% increase	4		-1.8%	-0.6%						-0.6%
Other Municipal Staff										
Basic Salaries and Wages		88 353	80 340	89 148	7 396	46 329	42 570	3 759	9%	89 148
Pension and UIF Contributions		13 903	12 929	13 753	1 203	6 794	6 771	23	0%	13 753
Medical Aid Contributions		4 504	4 983	5 040	419	2 548	2 572	(24)	-1%	5 040
Overtime		4 214	3 287	3 595	407	1 895	1 736	159	9%	3 595
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 970	4 656	6 387	702	3 153	2 643	510	19%	6 387
Cellphone Allowance		431	246	423	50	240	152	89	58%	423
Housing Allowances		355	325	348	34	161	171	(10)	-6%	348
Other benefits and allowances		5 134	4 035	5 825	437	2 423	2 330	93	4%	5 825
Payments in lieu of leave		1 080	2 152	2 152	179	1 107	1 107	-	-	2 152
Long service awards		525	590	590	49	304	304	-	-	590
Post-retirement benefit obligations		1 549	1 754	1 754	146	903	903	-	-	1 754
Sub Total - Other Municipal Staff		127 018	115 296	129 015	11 021	65 858	61 258	4 600	8%	129 015
% increase	4		-9.2%	1.6%						1.6%
Total Parent Municipality		137 380	125 735	140 350	12 047	70 356	66 570	3 786	6%	140 350
			-8.5%	2.2%						2.2%
TOTAL SALARY, ALLOWANCES & BENEFITS		137 380	125 735	140 350	12 047	70 356	66 570	3 786	6%	140 350
% increase	4		-8.5%	2.2%						2.2%
TOTAL MANAGERS AND STAFF		132 380	120 562	134 344	11 407	67 491	63 962	3 529	6%	134 344

2.7 Capital program performance

Table 19: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
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	10 914	1 449	1 449	36 527	35 078	96.0%	2%
January	299	5 639	6 683	–	–	43 209	43 209	100.0%	0%
February	828	9 889	10 933	–	–	54 142	54 142	100.0%	0%
March	21 816	8 169	9 213	–	–	63 355	63 355	100.0%	0%
April	3 279	4 889	5 933	–	–	69 287	69 287	100.0%	–
May	3 621	3 121	4 165	–	–	73 452	73 452	100.0%	–
June	14 394	3 339	4 383	–	–	77 835	77 835	100.0%	–
Total Capital expenditure	53 247	70 530	77 835	5 093					

The Municipality has a revised capital budget of R 77 835 million. It has incurred expenditure of R 5 093 million on the capital budget. Bulk of the projects is funded through Government Grants (R62 105 million & 79.79%). Most of the capital projects are in their procurement stages.

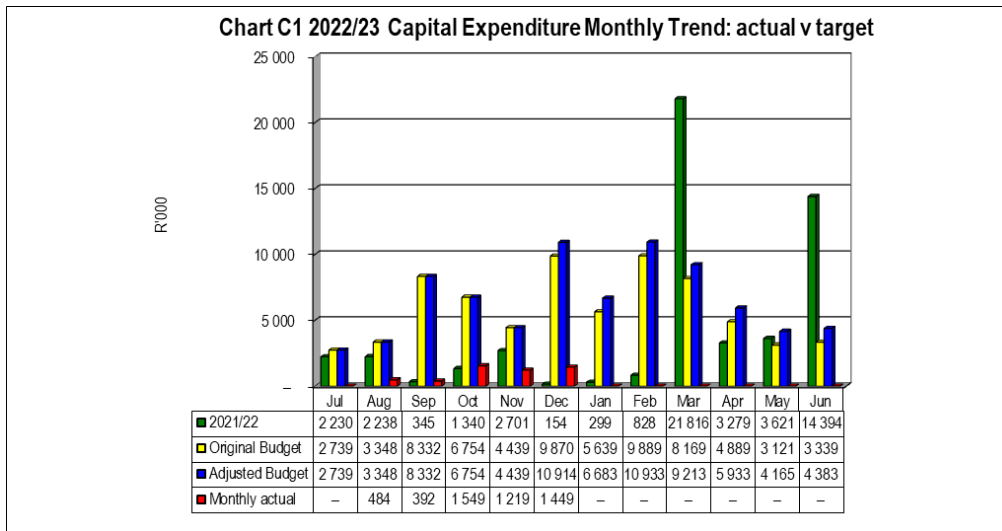


Figure 4: Capital Expenditure Monthly Trend (Actual vs Target)

Table 20: 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 - M06 December										
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	2 880	21 825	18 945	86.8%	45 624
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14 986	22 320	22 320	1 210	2 411	10 585	8 174	77.2%	22 320
<i>LV Networks</i>		14 986	22 320	22 320	1 210	2 411	10 585	8 174	77.2%	22 320
Water Supply Infrastructure		17 800	18 215	18 215	-	469	8 850	8 381	94.7%	18 215
<i>Distribution</i>		17 800	18 215	18 215	-	469	8 850	8 381	94.7%	18 215
Sanitation Infrastructure		4 795	5 090	5 090	-	-	2 390	2 390	100.0%	5 090
<i>Reticulation</i>		-	5 090	5 090	-	-	2 390	2 390	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	9 811	-	558	3 235	2 677	82.8%	9 811
Community Facilities		1 514	2 139	9 811	-	558	3 235	2 677	82.8%	9 811
<i>Halls</i>		150	2 139	9 475	-	558	3 187	2 630	82.5%	9 475
<i>Public Ablution Facilities</i>		1 363	-	335	-	-	48	48	100.0%	335
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	488	-	-	487	487	100.0%	488
Computer Equipment		394	497	488	-	-	487	487	100.0%	488
Furniture and Office Equipment		1 033	-	188	-	9	36	27	75.8%	188
Furniture and Office Equipment		1 033	-	188	-	9	36	27	75.8%	188
Machinery and Equipment		1 202	7 350	7 350	9	201	850	649	76.3%	7 350
Machinery and Equipment		1 202	7 350	7 350	9	201	850	649	76.3%	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	65 321	1 219	3 648	26 493	22 845	86.2%	65 321

Table 21: 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 - M06										
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	-	1 550	-	-	221	221	100.0%	1 550
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	1 550	-	-	221	221	100.0%	1 550
<i>LV Networks</i>		-	-	1 550	-	-	221	221	100.0%	1 550
Water Supply Infrastructure		172	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		172	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		1 735	-	40	-	-	6	6	100.0%	40
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 735	-	40	-	-	6	6	100.0%	40
<i>Outdoor Facilities</i>		1 735	-	40	-	-	6	6	100.0%	40
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	1 907	-	1 590	-	-	227	227	100.0%	1 590

Table 22: 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 - M06										
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	15 398	1 030	7 412	6 744	(668)	-9.9%	15 398
Roads Infrastructure		6 995	7 399	7 589	524	3 548	3 611	63	1.7%	7 589
Roads		6 512	6 513	6 703	522	3 335	3 291	(44)	-1.3%	6 703
Road Structures		483	886	886	2	212	320	107	33.5%	886
Storm water Infrastructure		714	846	887	54	336	395	60	15.1%	887
Storm water Conveyance		701	781	822	54	336	368	33	8.8%	822
Attenuation		13	65	65	-	0	27	27	99.6%	65
Electrical Infrastructure		744	664	793	43	329	389	60	15.4%	793
LV Networks		744	664	793	43	329	389	60	15.4%	793
Water Supply Infrastructure		1 147	917	793	25	351	194	(157)	-80.9%	793
Water Treatment Works		172	237	237	-	26	80	54	67.8%	237
Distribution		975	680	556	25	325	114	(211)	-184.7%	556
Sanitation Infrastructure		5 291	4 299	4 880	324	2 586	1 984	(602)	-30.3%	4 880
Reticulation		5 073	3 974	4 555	324	2 523	1 890	(633)	-33.5%	4 555
Waste Water Treatment Works		217	325	325	-	63	94	31	32.9%	325
Solid Waste Infrastructure		495	431	457	59	262	171	(92)	-53.7%	457
Landfill Sites		495	431	457	59	262	171	(92)	-53.7%	457
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		8 293	7 180	8 416	591	3 937	3 744	(193)	-5.2%	8 416
Community Facilities		6 692	5 794	6 958	484	3 133	3 084	(49)	-1.6%	6 958
Halls		901	407	1 118	43	234	323	90	27.7%	1 118
Libraries		7	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		16	50	48	-	2	19	17	90.6%	48
Public Open Space		5 768	5 337	5 792	441	2 897	2 742	(155)	-5.7%	5 792
Sport and Recreation Facilities		1 602	1 386	1 458	107	804	659	(144)	-21.9%	1 458
Outdoor Facilities		1 602	1 386	1 458	107	804	659	(144)	-21.9%	1 458
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		291	533	531	-	9	194	185	95.5%	531
Operational Buildings		291	533	531	-	9	194	185	95.5%	531
Municipal Offices		291	533	531	-	9	194	185	95.5%	531
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		41	105	105	-	-	34	34	100.0%	105
Computer Equipment		41	105	105	-	-	34	34	100.0%	105
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		83	282	282	0	41	94	53	56.6%	282
Machinery and Equipment		83	282	282	0	41	94	53	56.6%	282
Transport Assets		4 417	3 268	3 227	372	1 911	1 116	(795)	-71.2%	3 227
Transport Assets		4 417	3 268	3 227	372	1 911	1 116	(795)	-71.2%	3 227
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	28 510	25 923	27 959	1 993	13 310	11 926	(1 384)	-11.6%	27 959

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 December 2022

	Amount
Bank Statement Balance	6 960 373.53
72194774	-0.00
72194480	0.00
82163324	6 881 848.54
32630263	78 524.99
Cashbook Balance	9 467 602.73
39999010203	-
39999010204	-
39999010301	319 377.29
39999010302	3 254 975.37
39999010303	-3 088 031.46
39999010305	-7 758.50
39999010701	4 992 036.96
39999010702	701 838 233.90
39999010703	-696 695 637.31
39999010704	304 821.89
39999010705	-1 450 425.41
39999010802	75 674.04
39999010805	-75 664.04
39999010902	80 683.58
39999010905	-80 683.58
Difference	-2 507 229.20
Reconciling Items	
	Difference
Debtor Payments	-816 847.09
Cashier Receipts	-43 600.70
Bank Deposits	18 157.96
EFT Payments made after period end	-4 267 611.59
Post Office	-4 027.15
Wages, Salaries and Council paid after period end	2 660 087.62
Funds Transferred to investment account	-
Sweeping/Offlines not captured	-
Other	-53 388.25
	-2 507 229.20
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 December 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: 2023-01-16