

# **CEDERBERG MUNICIPALITY**

## **Monthly Budget Statement**

**JANUARY 2023**



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 January 2023.

## 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	21 174 242.06	216 788 242.13	233 103 563.00	-16 315 320.87	-7.00%
Total Operating Expenditure	384 865 805.66	395 427 849.00	400 197 767.00	35 573 084.78	217 160 673.44	215 786 057.00	1 374 616.44	0.64%
<i>Surplus/(Deficit)</i>	<b>- 39 250 848.88</b>	<b>- 10 431 281.00</b>	<b>- 14 170 954.00</b>	<b>- 14 398 842.72</b>	<b>- 372 431.31</b>	<b>17 317 506.00</b>	<b>-17 689 937.31</b>	<b>-102.15%</b>
Capital Transfers and Subsidies (Monetary allocations)	45 631 825.64	58 400 477.00	62 104 976.00	-	4 882 861.07	28 168 779.00	-23 285 917.93	-82.67%
Capital Transfers and Subsidies (Allocations in-kind)	3 323 715.93	-	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	<b>9 704 692.69</b>	<b>47 969 196.00</b>	<b>47 934 022.00</b>	<b>- 14 398 842.72</b>	<b>4 510 429.76</b>	<b>45 486 285.00</b>		
Total Capital Expenditure	53 246 603.84	70 530 477.00	77 834 974.00	1 572.18	5 094 651.47	43 209 323.00	-38 114 671.53	-88.21%

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

The operating revenue realised is R 16.315 million under YTD budget while operating expenditure was above year to date budget by R 1.375 million.

The capital budget is R 38.115 million below YTD budget. The total budget is R 77 834 974 and only R5.095 million expenditure has been incurred. The year to date budget for capital projects are highly dependent on timelines set by user departments in compiling the original budget. Should there be material deviations in timelines and in effect expenditure, the actuals will differ from the year to date projections.

#### 1.3.2.1 Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ended 31 January 2023.

**Table 2: Revenue by Source**

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January 2023									
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
<b>R thousands</b>								%	
<b>Revenue By Source</b>									
Property rates	52 404	67 173	67 173	5 059	44 706	42 728	1 979	5%	67 173
Service charges - electricity revenue	116 302	126 308	126 308	8 341	65 678	74 833	(9 156)	-12%	126 308
Service charges - water revenue	31 228	29 456	29 456	2 895	17 241	17 214	27	0%	29 456
Service charges - sanitation revenue	12 004	14 316	14 316	1 084	7 556	8 438	(882)	-10%	14 316
Service charges - refuse revenue	12 779	13 818	13 818	1 185	8 225	8 043	182	2%	13 818
Rental of facilities and equipment	829	437	437	37	399	255	144	56%	437
Interest earned - external investments	750	634	634	130	880	370	510	138%	634
Interest earned - outstanding debtors	4 288	4 006	4 006	836	4 207	2 337	1 871	80%	4 006
Dividends received	-	-	-	-	-	-	-		-
Fines, penalties and forfeits	9 181	20 800	20 800	73	554	12 652	(12 098)	-96%	20 800
Licences and permits	3	3	3	-	-	3	(3)	-100%	3
Agency services	3 672	4 042	4 042	416	2 396	2 605	(209)	-8%	4 042
Transfers and subsidies	96 033	94 193	95 223	790	61 430	58 976	2 454	4%	95 223
Other revenue	5 465	7 812	7 812	328	3 516	4 650	(1 134)	-24%	7 812
Gains	676	2 000	2 000	-	-	-	-		2 000
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>345 615</b>	<b>384 997</b>	<b>386 027</b>	<b>21 174</b>	<b>216 788</b>	<b>233 104</b>	<b>(16 315)</b>	<b>-7%</b>	<b>386 027</b>

Variiances for 10% above and below YTD budget have been identified. The variiances 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. The budget will be revised with adjustments budget.

**Service charges - sanitation revenue:** Service Charges for sanitation is 10% 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. However, due to the delay in signing the agreements, the projected income budget will be removed with the adjustments budget. 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 56% above YTD budget. This is above budget due to mainly four items – income from events; hire of commonage, hire of community halls and income from hawker stands. Events were held in both November and December for which income was received. 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. Increased control is exercised in putting up hawker stands to ensure payment was made before the stand can be put up.

**Interest Earned – External Investments:** The variance is 138% 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 80% 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 was held and outcome was referred to the Office of the Municipal Manager. The budget will be adjusted with the adjustments budget.

**Licenses and permits:** Licenses and permits are 100% below YTD budget as there were no transactions to date. The budget will be adjusted with the adjustment budget.

**Other Revenue:** Other revenue is 24% below YTD budget. This is due to various categories of revenue. Income from the town planning department is below YTD budget as income is based on dependables i.e. the number of building plans received for approval. It is also dependent on the economic circumstances of those who want to build. Sale of land is below YTD budget. Council decision was obtained to alienate land in Citrusdal and Clanwilliam. The procurement process could not commence yet due to implementation of PPPFA. After the public participation process for the PPPFA has been completed, the procurement process can commence. Recoveries from Seta and commission are accounted for on a quarterly basis. The income from tender documents is dependent on the number of tenders advertised.

### 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) - M07 January 2023									
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
<b>Expenditure By Type</b>									
Employee related costs	132 380	120 562	134 344	10 694	78 185	75 802	2 384	3%	134 344
Remuneration of councillors	5 000	5 173	6 006	454	3 319	3 137	181	6%	6 006
Debt impairment	26 777	38 846	38 846	3 237	22 660	22 660	–		38 846
Depreciation & asset impairment	26 850	28 151	28 151	2 346	16 420	16 421	(1)	0%	28 151
Finance charges	12 206	11 778	13 703	1 867	8 432	8 795	(363)	-4%	13 703
Bulk purchases - electricity	93 891	103 638	103 638	11 538	52 317	61 402	(9 085)	-15%	103 638
Inventory consumed	8 721	8 185	8 361	735	5 044	3 898	1 146	29%	8 361
Contracted services	54 387	50 254	38 293	1 500	17 248	12 402	4 846	39%	38 293
Transfers and grants	244	1 030	1 030	281	289	211	78	37%	1 030
Other expenditure	23 544	25 811	25 826	2 923	13 246	11 058	2 188	20%	25 826
Losses	865	2 000	2 000	–	–	–	–		2 000
<b>Total Expenditure</b>	<b>384 866</b>	<b>395 428</b>	<b>400 198</b>	<b>35 573</b>	<b>217 161</b>	<b>215 786</b>	<b>1 375</b>	<b>1%</b>	<b>400 198</b>

**Bulk Purchases – Electricity:** Expenditure is 15% below YTD budget. The outstanding invoices from ESKOM have been captured in January. Load-shedding has caused a decrease in the supply of electricity causing a decrease in the monthly bills.

**Inventory Consumed:** Expenditure is 29% above YTD budget. This is mostly due to fuel and oil. The variances are due to the increase in the price for the fuel and oil. Due to breakdown of refuse and sewerage truck, the remaining refuse and sewerage trucks had to service more than one town to ensure ongoing service delivery. 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 39% 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.

**Transfers & grants:** Transfers and Grants is 37% above YTD budget due to payments made for students who are funded by the Bursary Program.

**Other Expenditure:** Other Expenditure is 20% 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 due to additions on asset register, telephone charges and hire charges for rental of equipment (generators) due to load-shedding.

### 1.3.2.3 Capital Expenditure

The breakdown for capital expenditure is as follows:

	Budget (R'000)	Actual Expenditure (R'000)	% Expenditure
Grants	62 105	4 883	7.86%
Borrowing	8 600	118	1.37%
Internally generated funds	7 130	94	1.32%
	<b>77 835</b>	<b>5 095</b>	<b>6.55%</b>

**Figure 1: Capital Sources of funding & Expenditure**

The capital expenditure is 88% below YTD budget.

**Grants:** the procurement process for the two MIG projects that were appraised is nearly completed. For the Upgrade Roads & Stormwater Graafwater, site establishment is planned to take place mid-February 2023. For the Multi-Purpose Centre Graafwater, the appeal period for the tender lapses on 20 February 2023, after which the contractor may establish site. The INEP project is at overall 23% completion. For the Informal Settlements projects the contractors are appointed and on site. The project is practically complete. Final site walk over was 07 February 2023. The Lamberts Bay Desalination Plant project has been put on hold. The Municipality is awaiting feedback from the Department of Water & Sanitation with regards to the funding.

**Internally generated funds:** The tender process has been completed for the purchase of generators. An order has been issued. The expenditure for upgrade of MV and LV networks to be recognized. The budget has also been revised with regards to internally generated funds.

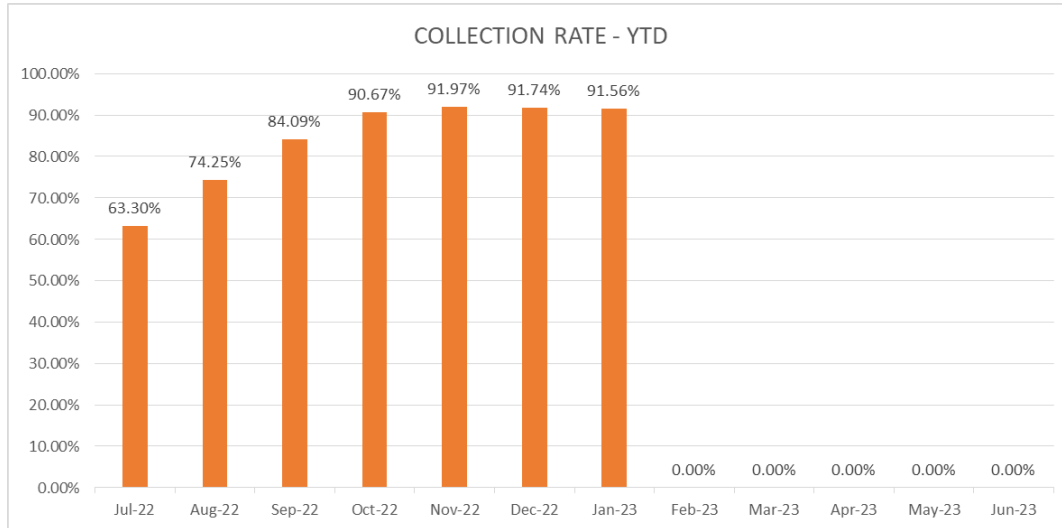
**Borrowing:** The projects to be reprioritized with adjustments budget.

#### 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



**Figure 2: Collection Rate**

The collection rate has decreased slightly to 91.56% for January 2023. Stricter credit control measures on consumers to continue in the year (2023). The collection rate for January 2022 was at 91.25%.

#### 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 - M07 January									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	52 404	67 173	67 173	5 059	44 706	42 728	1 979	5%	67 173
Service charges	172 313	183 898	183 898	13 506	98 699	108 528	(9 829)	-9%	183 898
Investment revenue	750	634	634	130	880	370	510	138%	634
Transfers and subsidies	96 033	94 193	95 223	790	61 430	58 976	2 454	4%	95 223
Other own revenue	24 115	39 099	39 099	1 690	11 073	22 502	(11 429)	-51%	39 099
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>345 615</b>	<b>384 997</b>	<b>386 027</b>	<b>21 174</b>	<b>216 788</b>	<b>233 104</b>	<b>(16 315)</b>	<b>-7%</b>	<b>386 027</b>
Employee costs	132 380	120 562	134 344	10 694	78 185	75 802	2 384	3%	134 344
Remuneration of Councillors	5 000	5 173	6 006	454	3 319	3 137	181	6%	6 006
Depreciation & asset impairment	26 850	28 151	28 151	2 346	16 420	16 421	(1)	-0%	28 151
Finance charges	12 206	11 778	13 703	1 867	8 432	8 795	(363)	-4%	13 703
Inventory consumed and bulk purchases	102 612	111 823	111 999	12 272	57 361	65 300	(7 939)	-12%	111 999
Transfers and subsidies	244	1 030	1 030	281	289	211	78	37%	1 030
Other expenditure	105 573	116 911	104 965	7 659	53 154	46 120	7 034	15%	104 965
<b>Total Expenditure</b>	<b>384 866</b>	<b>395 428</b>	<b>400 198</b>	<b>35 573</b>	<b>217 161</b>	<b>215 786</b>	<b>1 375</b>	<b>1%</b>	<b>400 198</b>
<b>Surplus/(Deficit)</b>	<b>(39 251)</b>	<b>(10 431)</b>	<b>(14 171)</b>	<b>(14 399)</b>	<b>(372)</b>	<b>17 318</b>	<b>(17 690)</b>	<b>-102%</b>	<b>(14 171)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	45 632	58 400	62 105	-	4 883	28 169	(23 286)	-83%	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	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>9 705</b>	<b>47 969</b>	<b>47 934</b>	<b>(14 399)</b>	<b>4 510</b>	<b>45 486</b>	<b>(40 976)</b>	<b>-90%</b>	<b>47 934</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>9 705</b>	<b>47 969</b>	<b>47 934</b>	<b>(14 399)</b>	<b>4 510</b>	<b>45 486</b>	<b>(40 976)</b>	<b>-90%</b>	<b>47 934</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>53 247</b>	<b>70 530</b>	<b>77 835</b>	<b>2</b>	<b>5 095</b>	<b>43 209</b>	<b>(38 115)</b>	<b>-88%</b>	<b>77 835</b>
Capital transfers recognised	45 632	58 400	62 105	-	4 883	39 651	(34 768)	-88%	62 105
Borrowing	150	8 600	8 600	-	118	-	118	#DIV/0!	8 600
Internally generated funds	<b>7 464</b>	<b>3 530</b>	<b>7 130</b>	<b>2</b>	<b>94</b>	<b>3 559</b>	<b>(3 464)</b>	<b>-97%</b>	<b>7 130</b>
<b>Total sources of capital funds</b>	<b>53 247</b>	<b>70 530</b>	<b>77 835</b>	<b>2</b>	<b>5 095</b>	<b>43 209</b>	<b>(38 115)</b>	<b>-88%</b>	<b>77 835</b>
<b>Financial position</b>									
Total current assets	66 544	40 445	51 572		72 128				51 572
Total non current assets	738 143	818 457	784 054		726 818				784 054
Total current liabilities	133 517	118 393	116 457		120 220				116 457
Total non current liabilities	95 447	111 650	98 225		98 492				98 225
Community wealth/Equity	<b>575 723</b>	<b>628 859</b>	<b>620 944</b>		<b>580 233</b>				<b>620 944</b>
<b>Cash flows</b>									
Net cash from (used) operating	52 036	69 830	63 918	(5 792)	15 170	22 728	7 558	33%	63 918
Net cash from (used) investing	(44 878)	(70 530)	(77 835)	(2)	(5 095)	(16 734)	(11 639)	70%	(77 835)
Net cash from (used) financing	(5 093)	4 162	4 289	23	(1 844)	(2 298)	(455)	20%	4 289
<b>Cash/cash equivalents at the month/year end</b>	<b>11 815</b>	<b>3 746</b>	<b>2 187</b>	<b>-</b>	<b>20 047</b>	<b>15 511</b>	<b>(4 536)</b>	<b>-29%</b>	<b>2 187</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	13 355	7 623	6 060	4 375	3 961	4 067	23 190	63 681	126 312
<b>Creditors Age Analysis</b>									
Total Creditors	7 816	9	89	-	-	-	28 888	19 100	55 902

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January										
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									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		115 629	90 518	90 847	6 682	63 717	55 851	7 866	14%	90 847
Executive and council		49 959	10 129	10 129	-	10 129	6 310	3 819	61%	10 129
Finance and administration		65 670	80 389	80 718	6 682	53 588	49 541	4 047	8%	80 718
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		41 386	56 990	66 061	988	16 669	35 834	(19 164)	-53%	66 061
Community and social services		5 537	7 606	16 246	461	4 181	6 929	(2 748)	-40%	16 246
Sport and recreation		3 856	3 250	3 297	310	2 228	1 947	281	14%	3 297
Public safety		8 793	20 793	20 793	70	528	12 649	(12 120)	-96%	20 793
Housing		23 200	25 340	25 725	147	9 732	14 309	(4 577)	-32%	25 725
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 432	9 863	15 101	(26)	5 640	7 277	(1 638)	-23%	15 101
Planning and development		2 684	2 979	2 979	(249)	1 775	1 798	(23)	-1%	2 979
Road transport		6 748	6 884	12 122	223	3 865	5 480	(1 615)	-29%	12 122
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		228 124	286 026	276 122	13 530	135 645	162 310	(26 665)	-16%	276 122
Energy sources		133 391	161 556	161 556	8 344	68 475	93 479	(25 003)	-27%	161 556
Water management		56 450	65 428	63 943	2 895	35 457	36 675	(1 218)	-3%	63 943
Waste water management		21 103	35 009	26 500	1 084	19 740	17 724	2 016	11%	26 500
Waste management		17 179	24 033	24 123	1 208	11 973	14 432	(2 459)	-17%	24 123
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	394 570	443 397	448 132	21 174	221 671	261 272	(39 601)	-15%	448 132
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		111 432	105 888	112 583	10 347	62 049	57 150	4 899	9%	112 583
Executive and council		12 693	11 895	13 346	852	7 322	6 985	336	5%	13 346
Finance and administration		97 714	92 911	98 058	9 415	54 107	49 540	4 567	9%	98 058
Internal audit		1 025	1 082	1 179	80	621	624	(4)	-1%	1 179
<i>Community and public safety</i>		65 938	76 866	70 355	4 316	39 435	35 982	3 453	10%	70 355
Community and social services		9 483	9 071	11 639	1 007	5 011	5 414	(403)	-7%	11 639
Sport and recreation		13 141	12 497	12 525	641	7 199	7 227	(28)	0%	12 525
Public safety		18 743	28 421	27 725	2 250	15 950	16 302	(352)	-2%	27 725
Housing		24 570	26 877	18 466	418	11 275	7 039	4 236	60%	18 466
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 903	26 053	27 880	2 179	14 839	14 631	208	1%	27 880
Planning and development		8 561	11 004	12 554	893	6 189	5 993	196	3%	12 554
Road transport		14 342	15 049	15 326	1 286	8 650	8 638	12	0%	15 326
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		184 593	186 621	189 380	18 730	100 837	108 023	(7 186)	-7%	189 380
Energy sources		113 221	122 670	123 255	13 127	62 889	72 039	(9 149)	-13%	123 255
Water management		32 590	29 886	30 517	2 414	17 238	16 744	493	3%	30 517
Waste water management		19 537	18 651	19 689	1 650	11 020	10 307	713	7%	19 689
Waste management		19 244	15 414	15 919	1 539	9 689	8 932	757	8%	15 919
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	384 866	395 428	400 198	35 573	217 161	215 786	1 375	1%	400 198
<b>Surplus/ (Deficit) for the year</b>		9 705	47 969	47 934	(14 399)	4 510	45 486	(40 976)	-90%	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) - M07 January										
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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council	1	49 959	10 129	10 129	-	10 129	6 310	3 819	60.5%	10 129
Vote 2 - Office of Municipal Manager		39	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		62 636	76 256	76 256	6 281	50 874	46 948	3 926	8.4%	76 256
Vote 4 - Community Development Services		7 983	9 301	17 940	564	6 287	7 973	(1 687)	-21.2%	17 940
Vote 5 - Corporate and Strategic Services		547	2 437	2 766	297	600	1 548	(948)	-61.2%	2 766
Vote 6 - Planning and Development Services		2 684	2 979	2 979	(249)	1 775	1 798	(23)	-1.3%	2 979
Vote 7 - Public Safety		12 467	24 836	24 836	487	2 932	15 255	(12 323)	-80.8%	24 836
Vote 8 - Electricity		133 391	161 556	161 556	8 344	68 475	93 479	(25 003)	-26.7%	161 556
Vote 9 - Waste Management		17 179	24 033	24 123	1 208	11 973	14 432	(2 459)	-17.0%	24 123
Vote 10 - Waste Water Management		21 103	35 009	26 500	1 084	19 740	17 724	2 016	11.4%	26 500
Vote 11 - Water		56 450	65 428	63 943	2 895	35 457	36 675	(1 218)	-3.3%	63 943
Vote 12 - Housing		23 200	25 340	25 725	147	9 732	14 309	(4 577)	-32.0%	25 725
Vote 13 - Road Transport		3 076	2 842	8 080	(193)	1 469	2 875	(1 406)	-48.9%	8 080
Vote 14 - Sports and Recreation		3 856	3 250	3 297	310	2 228	1 947	281	14.4%	3 297
<b>Total Revenue by Vote</b>	<b>2</b>	<b>394 570</b>	<b>443 397</b>	<b>448 132</b>	<b>21 174</b>	<b>221 671</b>	<b>261 272</b>	<b>(39 601)</b>	<b>-15.2%</b>	<b>448 132</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	7 667	7 620	8 811	653	4 811	4 380	431	9.8%	8 811
Vote 2 - Office of Municipal Manager		13 737	15 304	16 966	1 452	7 690	8 046	(356)	-4.4%	16 966
Vote 3 - Financial Administrative Services		59 569	62 492	64 121	7 264	36 915	32 940	3 975	12.1%	64 121
Vote 4 - Community Development Services		13 385	11 570	12 124	(344)	7 595	6 944	652	9.4%	12 124
Vote 5 - Corporate and Strategic Services		22 665	19 073	21 299	1 747	10 523	10 210	313	3.1%	21 299
Vote 6 - Planning and Development Services		9 621	6 959	9 112	1 293	4 893	4 585	307	6.7%	9 112
Vote 7 - Public Safety		23 342	33 160	33 950	2 578	17 883	18 811	(928)	-4.9%	33 950
Vote 8 - Electricity		113 221	122 670	123 255	13 127	62 889	72 039	(9 149)	-12.7%	123 255
Vote 9 - Waste Management		19 244	15 414	15 919	1 539	9 689	8 932	757	8.5%	15 919
Vote 10 - Waste Water Management		18 260	17 088	18 085	1 491	10 241	9 459	782	8.3%	18 085
Vote 11 - Water		32 590	29 886	30 517	2 414	17 238	16 744	493	2.9%	30 517
Vote 12 - Housing		24 570	26 877	18 466	418	11 275	7 039	4 236	60.2%	18 466
Vote 13 - Road Transport		13 852	14 817	15 049	1 300	8 320	8 431	(111)	-1.3%	15 049
Vote 14 - Sports and Recreation		13 141	12 497	12 525	641	7 199	7 227	(28)	-0.4%	12 525
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>384 866</b>	<b>395 428</b>	<b>400 198</b>	<b>35 573</b>	<b>217 161</b>	<b>215 786</b>	<b>1 375</b>	<b>0.6%</b>	<b>400 198</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>9 705</b>	<b>47 969</b>	<b>47 934</b>	<b>(14 399)</b>	<b>4 510</b>	<b>45 486</b>	<b>(40 976)</b>	<b>-90.1%</b>	<b>47 934</b>

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) - M07 January										
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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		52 404	67 173	67 173	5 059	44 706	42 728	1 979	5%	67 173
Service charges - electricity revenue		116 302	126 308	126 308	8 341	65 678	74 833	(9 156)	-12%	126 308
Service charges - water revenue		31 228	29 456	29 456	2 895	17 241	17 214	27	0%	29 456
Service charges - sanitation revenue		12 004	14 316	14 316	1 084	7 556	8 438	(882)	-10%	14 316
Service charges - refuse revenue		12 779	13 818	13 818	1 185	8 225	8 043	182	2%	13 818
Rental of facilities and equipment		829	437	437	37	399	255	144	56%	437
Interest earned - external investments		750	634	634	130	880	370	510	138%	634
Interest earned - outstanding debtors		4 288	4 006	4 006	836	4 207	2 337	1 871	80%	4 006
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9 181	20 800	20 800	73	554	12 652	(12 098)	-96%	20 800
Licences and permits		3	3	3	-	-	3	(3)	-100%	3
Agency services		3 672	4 042	4 042	416	2 396	2 605	(209)	-8%	4 042
Transfers and subsidies		96 033	94 193	95 223	790	61 430	58 976	2 454	4%	95 223
Other revenue		5 465	7 812	7 812	328	3 516	4 650	(1 134)	-24%	7 812
Gains		676	2 000	2 000	-	-	-	-	-	2 000
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>345 615</b>	<b>384 997</b>	<b>386 027</b>	<b>21 174</b>	<b>216 788</b>	<b>233 104</b>	<b>(16 315)</b>	<b>-7%</b>	<b>386 027</b>
<b>Expenditure By Type</b>										
Employee related costs		132 380	120 562	134 344	10 694	78 185	75 802	2 384	3%	134 344
Remuneration of councillors		5 000	5 173	6 006	454	3 319	3 137	181	6%	6 006
Debt impairment		26 777	38 846	38 846	3 237	22 660	22 660	-	-	38 846
Depreciation & asset impairment		26 850	28 151	28 151	2 346	16 420	16 421	(1)	0%	28 151
Finance charges		12 206	11 778	13 703	1 867	8 432	8 795	(363)	-4%	13 703
Bulk purchases - electricity		93 891	103 638	103 638	11 538	52 317	61 402	(9 085)	-15%	103 638
Inventory consumed		8 721	8 185	8 361	735	5 044	3 898	1 146	29%	8 361
Contracted services		54 387	50 254	38 293	1 500	17 248	12 402	4 846	39%	38 293
Transfers and grants		244	1 030	1 030	281	289	211	78	37%	1 030
Other expenditure		23 544	25 811	25 826	2 923	13 246	11 058	2 188	20%	25 826
Losses		865	2 000	2 000	-	-	-	-	-	2 000
<b>Total Expenditure</b>		<b>384 866</b>	<b>395 428</b>	<b>400 198</b>	<b>35 573</b>	<b>217 161</b>	<b>215 786</b>	<b>1 375</b>	<b>1%</b>	<b>400 198</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(39 251)	(10 431)	(14 171)	(14 399)	(372)	17 318	(17 690)	(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	-	4 883	28 169	(23 286)	(0)	62 105
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		3 324	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>9 705</b>	<b>47 969</b>	<b>47 934</b>	<b>(14 399)</b>	<b>4 510</b>	<b>45 486</b>			<b>47 934</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>9 705</b>	<b>47 969</b>	<b>47 934</b>	<b>(14 399)</b>	<b>4 510</b>	<b>45 486</b>			<b>47 934</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>9 705</b>	<b>47 969</b>	<b>47 934</b>	<b>(14 399)</b>	<b>4 510</b>	<b>45 486</b>			<b>47 934</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>9 705</b>	<b>47 969</b>	<b>47 934</b>	<b>(14 399)</b>	<b>4 510</b>	<b>45 486</b>			<b>47 934</b>

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) - M07										
January										
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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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	(168)	1 277	2 843	(1 566)	-55%	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	10 000	(9 531)	-95%	13 215
Vote 12 - Housing		-	10 000	10 000	-	-	5 050	(5 050)	-100%	10 000
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		870	-	40	40	40	12	29	250%	40
<b>Total Capital Multi-year expenditure</b>	4,7	<b>26 211</b>	<b>25 686</b>	<b>30 281</b>	<b>(128)</b>	<b>1 786</b>	<b>17 904</b>	<b>(16 118)</b>	<b>-90%</b>	<b>30 281</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services	1	350	400	-	-	364	(364)	-100%	400	
Vote 4 - Community Development Services	150	2 139	9 602	-	558	4 271	(3 714)	-87%	9 602	
Vote 5 - Corporate and Strategic Services	396	480	480	2	10	480	(470)	-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	-	2 472	13 398	(10 926)	-82%	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	-	126	4 631	(4 504)	-97%	2 825	
Vote 11 - Water	4 611	2 689	1 398	-	1 782	(1 782)	-100%	1 398		
Vote 12 - Housing	1 289	-	335	128	128	96	32	33%	335	
Vote 13 - Road Transport	-	960	960	-	14	60	(46)	-77%	960	
Vote 14 - Sports and Recreation	1 736	-	-	-	-	-	-	-	-	
<b>Total Capital single-year expenditure</b>	4	<b>27 036</b>	<b>44 844</b>	<b>47 554</b>	<b>129</b>	<b>3 308</b>	<b>25 305</b>	<b>(21 997)</b>	<b>-87%</b>	<b>47 554</b>
<b>Total Capital Expenditure</b>		<b>53 247</b>	<b>70 530</b>	<b>77 835</b>	<b>2</b>	<b>5 095</b>	<b>43 209</b>	<b>(38 115)</b>	<b>-88%</b>	<b>77 835</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>397</b>	<b>830</b>	<b>880</b>	<b>2</b>	<b>10</b>	<b>844</b>	<b>(834)</b>	<b>-99%</b>	<b>880</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		397	830	880	2	10	844	(834)	-99%	880
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>4 520</b>	<b>12 139</b>	<b>19 978</b>	<b>168</b>	<b>726</b>	<b>9 429</b>	<b>(8 703)</b>	<b>-92%</b>	<b>19 978</b>
Community and social services		150	2 139	9 602	-	558	4 271	(3 714)	-87%	9 602
Sport and recreation		2 606	-	40	40	40	12	29	250%	40
Public safety		475	-	-	-	-	-	-	-	-
Housing		1 289	10 000	10 335	128	128	5 146	(5 018)	-98%	10 335
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>2 699</b>	<b>3 449</b>	<b>8 005</b>	<b>(168)</b>	<b>1 291</b>	<b>2 921</b>	<b>(1 630)</b>	<b>-56%</b>	<b>8 005</b>
Planning and development		2 699	2 489	7 045	(168)	1 277	2 861	(1 583)	-55%	7 045
Road transport		-	960	960	-	14	60	(46)	-77%	960
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>45 630</b>	<b>54 113</b>	<b>48 972</b>	<b>-</b>	<b>3 068</b>	<b>30 016</b>	<b>(26 948)</b>	<b>-90%</b>	<b>48 972</b>
Energy sources		15 402	26 880	30 430	-	2 472	13 398	(10 926)	-82%	30 430
Water management		22 411	15 903	14 613	-	469	11 782	(11 313)	-96%	14 613
Waste water management		4 968	10 225	2 825	-	126	4 631	(4 504)	-97%	2 825
Waste management		2 849	1 105	1 105	-	-	205	(205)	-100%	1 105
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>53 247</b>	<b>70 530</b>	<b>77 835</b>	<b>2</b>	<b>5 095</b>	<b>43 209</b>	<b>(38 115)</b>	<b>-88%</b>	<b>77 835</b>
<b>Funded by:</b>										
National Government		45 632	48 400	51 978	-	4 883	34 565	(29 682)	-86%	51 978
Provincial Government		-	10 000	10 127	-	-	5 086	(5 086)	-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)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>45 632</b>	<b>58 400</b>	<b>62 105</b>	<b>-</b>	<b>4 883</b>	<b>39 651</b>	<b>(34 768)</b>	<b>-88%</b>	<b>62 105</b>
<b>Borrowing</b>	6	<b>150</b>	<b>8 600</b>	<b>8 600</b>	<b>-</b>	<b>118</b>	<b>-</b>	<b>118</b>	<b>#DIV/0!</b>	<b>8 600</b>
<b>Internally generated funds</b>		<b>7 464</b>	<b>3 530</b>	<b>7 130</b>	<b>2</b>	<b>94</b>	<b>3 559</b>	<b>(3 464)</b>	<b>-97%</b>	<b>7 130</b>
<b>Total Capital Funding</b>		<b>53 247</b>	<b>70 530</b>	<b>77 835</b>	<b>2</b>	<b>5 095</b>	<b>43 209</b>	<b>(38 115)</b>	<b>-88%</b>	<b>77 835</b>

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**

<b>WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M07 January</b>						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		3 258	3 746	2 187	3 609	2 187
Call investment deposits		8 557	–	–	16 438	–
Consumer debtors		34 657	27 093	36 807	33 739	36 807
Other debtors		18 617	8 200	11 123	16 727	11 123
Current portion of long-term receivables		–	–	–	–	–
Inventory		1 454	1 406	1 454	1 616	1 454
<b>Total current assets</b>		<b>66 544</b>	<b>40 445</b>	<b>51 572</b>	<b>72 128</b>	<b>51 572</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		74 398	76 953	74 345	74 367	74 345
Investments in Associate		–	–	–	–	–
Property, plant and equipment		662 702	740 666	708 869	651 407	708 869
Biological		–	–	–	–	–
Intangible		1 044	838	840	1 044	840
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>738 143</b>	<b>818 457</b>	<b>784 054</b>	<b>726 818</b>	<b>784 054</b>
<b>TOTAL ASSETS</b>		<b>804 687</b>	<b>858 902</b>	<b>835 626</b>	<b>798 946</b>	<b>835 626</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		459	4 648	4 521	459	4 521
Consumer deposits		2 637	2 738	2 749	2 791	2 749
Trade and other payables		118 781	96 705	94 713	104 588	94 713
Provisions		11 640	14 303	14 474	12 383	14 474
<b>Total current liabilities</b>		<b>133 517</b>	<b>118 393</b>	<b>116 457</b>	<b>120 220</b>	<b>116 457</b>
<b>Non current liabilities</b>						
Borrowing		7 652	17 407	7 670	5 654	7 670
Provisions		87 795	94 244	90 556	92 838	90 556
<b>Total non current liabilities</b>		<b>95 447</b>	<b>111 650</b>	<b>98 225</b>	<b>98 492</b>	<b>98 225</b>
<b>TOTAL LIABILITIES</b>		<b>228 964</b>	<b>230 044</b>	<b>214 682</b>	<b>218 713</b>	<b>214 682</b>
<b>NET ASSETS</b>	2	<b>575 723</b>	<b>628 859</b>	<b>620 944</b>	<b>580 233</b>	<b>620 944</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		575 723	628 859	620 944	580 233	620 944
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>575 723</b>	<b>628 859</b>	<b>620 944</b>	<b>580 233</b>	<b>620 944</b>

**Table 10: C7 Cash Flow**

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		47 818	62 135	62 135	4 545	38 070	31 350	6 720	21%	62 135
Service charges		157 164	170 975	170 975	11 222	98 032	87 476	10 556	12%	170 975
Other revenue		14 202	15 555	15 555	778	5 015	5 860	(845)	-14%	15 555
Transfers and Subsidies - Operational		101 337	94 193	94 132	-	63 363	63 339	23	0%	94 132
Transfers and Subsidies - Capital		45 632	58 400	57 320	-	19 353	18 938	415	2%	57 320
Interest		710	634	634	130	880	534	346	65%	634
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(309 825)	(327 608)	(332 378)	(21 015)	(205 694)	(183 030)	22 664	-12%	(332 378)
Finance charges		(4 758)	(3 425)	(3 425)	(1 171)	(3 560)	(1 720)	1 839	-107%	(3 425)
Transfers and Grants		(244)	(1 030)	(1 030)	(281)	(289)	(19)	270	-1434%	(1 030)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>52 036</b>	<b>69 830</b>	<b>63 918</b>	<b>(5 792)</b>	<b>15 170</b>	<b>22 728</b>	<b>7 558</b>	<b>33%</b>	<b>63 918</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		32	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(44 910)	(70 530)	(77 835)	(2)	(5 095)	(16 734)	(11 639)	70%	(77 835)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(44 878)</b>	<b>(70 530)</b>	<b>(77 835)</b>	<b>(2)</b>	<b>(5 095)</b>	<b>(16 734)</b>	<b>(11 639)</b>	<b>70%</b>	<b>(77 835)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	8 600	8 600	-	-	-	-		8 600
Increase (decrease) in consumer deposits		221	210	210	16	154	130	24	18%	210
<b>Payments</b>										
Repayment of borrowing		(5 314)	(4 648)	(4 521)	7	(1 998)	(2 428)	(431)	18%	(4 521)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(5 093)</b>	<b>4 162</b>	<b>4 289</b>	<b>23</b>	<b>(1 844)</b>	<b>(2 298)</b>	<b>(455)</b>	<b>20%</b>	<b>4 289</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		9 750	285	11 815	(5 771)	8 232	11 815			11 815
Cash/cash equivalents at month/year end:		11 815	3 746	2 187		20 047	15 511			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 - M07 January																
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 Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>R thousands</b>																
<b>Cash Receipts By Source</b>																
Property rates		3 823	6 034	4 402	7 998	5 161	6 107	4 545	4 553	4 538	4 536	4 535	5 903	62 135	64 869	67 788
Service charges - electricity revenue		11 689	10 866	9 686	11 112	7 871	8 457	8 620	9 955	9 050	10 013	8 634	17 309	123 262	132 470	142 366
Service charges - water revenue		2 640	2 447	893	2 476	1 646	2 267	1 932	1 990	2 034	2 210	2 020	962	23 518	24 553	25 658
Service charges - sanitation revenue		860	878	784	885	859	958	824	1 030	924	1 043	1 087	2 063	12 195	12 732	13 305
Service charges - refuse		933	1 035	835	488	535	1 016	927	1 009	999	1 006	1 010	2 207	11 999	12 527	13 091
Rental of facilities and equipment		51	94	71	(862)	954	54	37	36	36	36	36	(108)	437	456	477
Interest earned - external investments		86	155	164	23	214	107	130	53	53	53	53	(457)	634	662	692
Interest earned - outstanding debtors		25	(749)	2 347	370	1 424	1 277	(1 082)	-	-	-	-	(3 612)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		75	87	80	96	70	72	73	265	261	262	257	1 663	3 262	3 263	3 267
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	3	3	3	3
Agency services		200	473	411	333	327	235	416	388	323	247	216	471	4 042	4 219	4 409
Transfers and Subsidies - Operational		35 070	4 275	-	2 188	1 304	20 525	-	6 785	18 352	1 864	1 725	2 043	94 132	81 903	93 509
Other revenue		(1 138)	194	609	1 961	72	(284)	252	490	855	1 463	302	3 035	7 812	8 570	9 143
<b>Cash Receipts by Source</b>		<b>54 314</b>	<b>25 791</b>	<b>20 282</b>	<b>27 069</b>	<b>20 437</b>	<b>40 792</b>	<b>16 675</b>	<b>26 555</b>	<b>37 424</b>	<b>22 734</b>	<b>19 875</b>	<b>31 484</b>	<b>343 431</b>	<b>346 228</b>	<b>373 707</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		8 696	-	-	1 831	8 696	131	-	569	9 449	8 595	6 723	12 630	57 320	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	16	17	17	17	17	(14)	210	210	210
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>63 057</b>	<b>25 825</b>	<b>20 283</b>	<b>28 912</b>	<b>29 159</b>	<b>40 939</b>	<b>16 691</b>	<b>27 141</b>	<b>46 891</b>	<b>31 347</b>	<b>26 615</b>	<b>52 700</b>	<b>409 561</b>	<b>395 060</b>	<b>422 101</b>
<b>Cash Payments by Type</b>																
Employee related costs		9 490	10 376	9 621	9 502	16 565	11 254	10 464	9 785	9 785	9 364	9 558	17 565	133 329	125 999	134 519
Remuneration of councillors		493	346	448	464	474	640	454	438	409	392	388	1 060	6 006	5 530	5 917
Interest paid		199	211	717	23	354	886	1 171	285	285	285	285	(1 276)	3 425	3 491	3 055
Bulk purchases - Electricity		28 947	9 926	12 973	15 597	4 776	12 246	4 938	9 582	8 710	9 638	8 310	(7 005)	118 638	144 598	157 515
Acquisitions - water & other inventory		19	656	1 230	1 037	1 168	358	737	996	675	798	720	(360)	8 035	8 481	8 867
Contracted services		277	8 116	3 282	1 483	1 459	1 132	1 500	6 419	6 757	4 824	6 217	(1 461)	40 004	23 818	30 271
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	3	6	-	-	281	5	348	55	64	268	1 030	1 075	1 128
General expenses		646	1 255	2 172	955	4 417	879	2 923	1 001	3 384	766	3 220	4 750	26 366	26 952	28 060
<b>Cash Payments by Type</b>		<b>40 071</b>	<b>30 886</b>	<b>30 445</b>	<b>29 066</b>	<b>29 213</b>	<b>27 394</b>	<b>22 467</b>	<b>28 513</b>	<b>30 354</b>	<b>26 122</b>	<b>28 762</b>	<b>13 540</b>	<b>336 833</b>	<b>339 944</b>	<b>369 332</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	484	392	1 549	1 219	1 449	2	9 889	8 169	4 889	3 121	46 671	77 835	50 799	48 519
Repayment of borrowing		95	61	1 118	(7)	744	(7)	(7)	-	1 162	-	-	1 361	4 521	4 874	4 874
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>40 166</b>	<b>31 430</b>	<b>31 956</b>	<b>30 608</b>	<b>31 177</b>	<b>28 836</b>	<b>22 462</b>	<b>38 402</b>	<b>39 685</b>	<b>31 011</b>	<b>31 884</b>	<b>61 572</b>	<b>419 189</b>	<b>395 617</b>	<b>422 726</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>																
		22 891	(5 605)	(11 673)	(1 696)	(2 019)	12 103	(5 771)	(11 260)	7 206	336	(5 269)	(8 872)	(9 620)	443	(624)
Cash/cash equivalents at the month/year beginning:		11 815	34 706	29 101	17 428	15 732	13 714	25 817	20 047	8 786	15 992	16 328	11 060	11 815	2 187	2 630
Cash/cash equivalents at the month/year end:		34 706	29 101	17 428	15 732	13 714	25 817	20 047	8 786	15 992	16 328	11 060	2 187	2 187	2 630	2 006

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 - M07 January													
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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 203	1 421	1 527	906	843	866	4 811	18 150	31 727	25 576		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 319	1 402	780	543	440	478	2 880	7 766	19 607	12 107		
Receivables from Non-exchange Transactions - Property Rates	1400	4 533	2 338	1 625	1 331	1 204	1 237	8 006	17 918	38 193	29 697		
Receivables from Exchange Transactions - Waste Water Management	1500	1 191	773	656	560	519	508	2 910	8 989	16 105	13 485		
Receivables from Exchange Transactions - Waste Management	1600	1 233	827	640	562	519	505	2 211	4 235	10 732	8 032		
Receivables from Exchange Transactions - Property Rental Debtors	1700	(17)	-	-	-	-	-	56	10	48	65		
Interest on Arrear Debtor Accounts	1810	818	822	806	449	414	428	2 249	6 117	12 104	9 657		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 925)	40	26	24	23	46	67	496	(2 203)	656		
<b>Total By Income Source</b>	<b>2000</b>	<b>13 355</b>	<b>7 623</b>	<b>6 060</b>	<b>4 375</b>	<b>3 961</b>	<b>4 067</b>	<b>23 190</b>	<b>63 681</b>	<b>126 312</b>	<b>99 275</b>	-	-
<b>2021/22 - totals only</b>		<b>12 685</b>	<b>7 490</b>	<b>5 320</b>	<b>4 856</b>	<b>4 469</b>	<b>4 064</b>	<b>25 358</b>	<b>70 153</b>	<b>134 397</b>	<b>108 902</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	(1)	207	183	119	65	96	687	856	2 210	1 822		
Commercial	2300	5 677	2 125	1 316	1 006	930	919	7 396	22 336	41 706	32 587		
Households	2400	6 162	4 377	4 035	2 879	2 601	2 483	13 229	39 454	75 221	60 646		
Other	2500	1 516	913	526	371	365	569	1 879	1 036	7 175	4 220		
<b>Total By Customer Group</b>	<b>2600</b>	<b>13 355</b>	<b>7 623</b>	<b>6 060</b>	<b>4 375</b>	<b>3 961</b>	<b>4 067</b>	<b>23 190</b>	<b>63 681</b>	<b>126 312</b>	<b>99 275</b>	-	-

The outstanding debtors amount to R 126 312 million. That is an increase of R 2 454 million from December 2022 (Outstanding was R123 858 million). Of the total outstanding debtors, R94 899 million is over 120 days. R75 221 million (59.55%) 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.

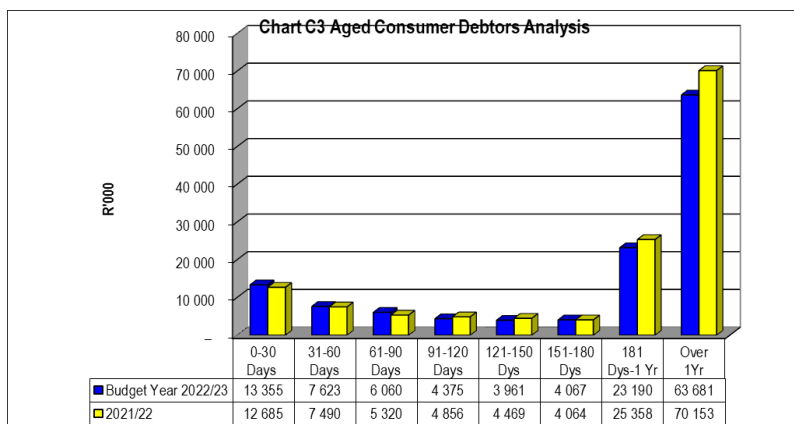
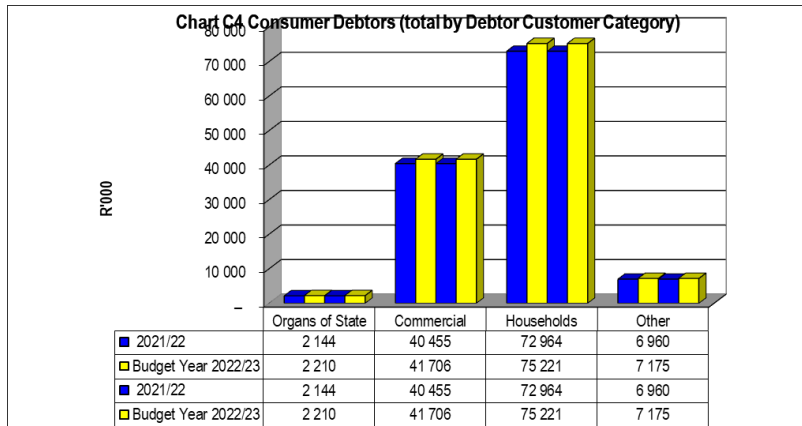


Figure 3: Aged Debtors Analysis



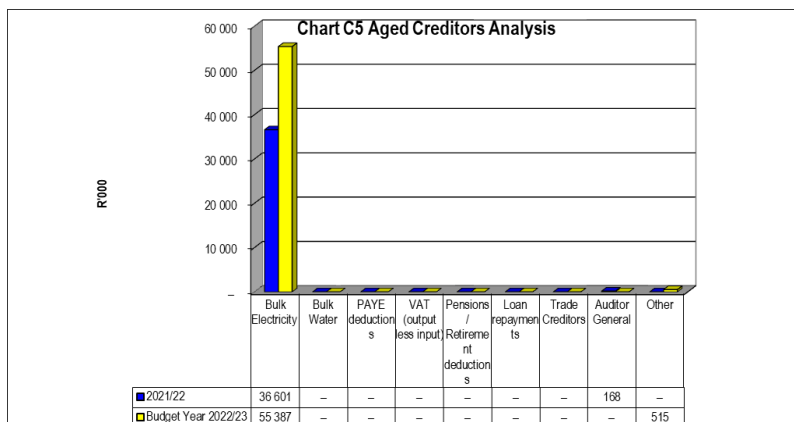
**Figure 4: Consumer Debtors by Debtor Customer Category**

## 2.2 Creditors' Analysis

**Table 13: SC4 Aged Creditors**

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January												
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		
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	7 399	-	-	-	-	-	-	28 888	19 100	55 387	36 601
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	168
Other	0900	417	9	89	-	-	-	-	-	-	515	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>7 816</b>	<b>9</b>	<b>89</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28 888</b>	<b>19 100</b>	<b>55 902</b>	<b>36 768</b>

The Municipality's outstanding creditors at the end of January 2023 amount to R 55 387 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 5: Aged Creditors Analysis**



## 2.4 Long Term Liabilities

REPORT TO FINANCE PORTFOLIO COMMITTEE

CEDERBERG MUNICIPALITY

SUMMARY OF EXTERNAL LOANS FOR JANUARY 2023

Borrowing Institution	Balance 01 January 2023	Interest Capital January 2023	Repayment January 2023	Interest Paid	Received	Balance at 31 January 2023	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	16.89%	
ABSA (038-7230-0993)	R 1 659 637.83	R -	R -	R -	R -	R 1 659 637.83	28.58%	
ABSA (038-7230-0994)	R 785 801.84	R -	R -	R -	R -	R 785 801.84	13.53%	
ABSA (038-7230-0995)	R 905 043.97	R -	R -	R -	R -	R 905 043.97	15.59%	
STANDARD BANK (00-407-958)	R 835 202.36	R -	R -	R -	R -	R 835 202.36	14.38%	
Office Equipment - Printers Sky Metro	R 665 297.70	R 6 531.78	R 31 250.00	R -	R -	R 640 579.48	11.03%	
	<b>R 5 831 481.67</b>	<b>R 6 531.78</b>	<b>R 31 250.00</b>	<b>R -</b>	<b>R -</b>	<b>R 5 806 763.45</b>	<b>100%</b>	<b>R -</b>

Figure 6: Long Term Liabilities

## 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 - M07 January										
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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		67 214	73 048	73 048	-	50 020	50 020	-		73 048
Local Government Equitable Share		55 044	61 451	61 451	-	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	-	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	-		1 982
<b>Provincial Government:</b>		30 084	21 145	21 145	-	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
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	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	97 298	94 193	94 193	-	63 363	63 363	-		94 193
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		50 507	48 400	48 400	-	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	-		13 215
<b>Provincial Government:</b>		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
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	50 667	58 400	58 400	-	19 353	19 353	-		58 400
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	147 966	152 593	152 593	-	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 - M07 January										
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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		66 387	73 048	73 583	32	48 011	45 661	2 350	5.1%	73 583
Local Government Equitable Share		55 044	61 451	61 451	-	43 706	38 284	5 422	14.2%	61 451
Finance Management		2 023	2 132	2 132	255	943	1 328	(385)	-29.0%	2 132
EPWP Incentive		1 755	1 359	1 359	65	1 811	847	964	113.9%	1 359
Municipal Infrastructure Grant (PMU)		816	848	846	(289)	818	528	290	55.0%	846
Municipal Infrastructure Grant (VAT)		1 665	2 145	2 485	0	300	1 433	(1 133)	-79.0%	2 485
Water Services Infrastructure Grant (VAT)		377	-	197	-	-	56	(56)	-100.0%	197
Integrated National Electrification Grant (VAT)		2 037	3 130	3 130	-	362	1 950	(1 589)	-	3 130
Regional Bulk Infrastructure Grant (VAT)		2 670	1 982	1 982	-	70	1 235	(1 165)	-	1 982
<b>Provincial Government:</b>		29 647	21 145	21 641	758	13 420	13 315	105	0.8%	21 641
PGWC Financial Management Capacity Building Grant		96	-	250	281	281	71	209	293.0%	250
Transport Infrastructure Grant		0	95	95	-	-	59	(59)	-100.0%	95
Library Services: MRFG		5 302	5 408	5 408	458	3 452	3 369	83	2.5%	5 408
Thusong Service Centre (Sustainability Operational Support)		138	150	150	-	-	93	(93)	-100.0%	150
CDW Support		72	152	231	-	82	117	(35)	-	231
Human Settlement Development Grant		21 728	15 340	15 340	-	9 585	9 557	28	-	15 340
Graduate Internship Grant		39	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		-	-	-	-	-	-	-	-	-
Financial Management Support Grant		1 259	-	-	-	-	-	-	-	-
Public Employment Support Grant		1 010	-	90	19	19	26	(6)	-	90
Municipal Library Support Grant		2	-	77	-	-	22	(22)	-	77
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		96 033	94 193	95 223	790	61 430	58 976	2 454	4.2%	95 223
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		45 632	48 400	51 978	-	4 883	23 490	(18 608)	-79.2%	51 978
Municipal Infrastructure Grant (MIG)		10 153	14 316	16 583	-	2 003	7 294	(5 291)	-72.5%	16 583
Water Services Infrastructure Grant		2 716	-	1 311	-	-	374	(374)	-100.0%	1 311
Integrated National Electrification Grant (INEG)		14 963	20 870	20 870	-	2 411	9 688	(7 277)	-75.1%	20 870
Regional Bulk Infrastructure Grant (RBIg)		17 800	13 215	13 215	-	469	6 134	(5 666)	-92.4%	13 215
<b>Provincial Government:</b>		-	10 000	10 127	-	-	4 678	(4 678)	-100.0%	10 127
Library Services MRF Capital		-	-	-	-	-	-	-	-	-
Municipal Drought Support		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant (Capital)		-	-	127	-	-	36	(36)	-	127
Human Settlement Development Grant (Capital)		-	10 000	10 000	-	-	4 642	(4 642)	-	10 000
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		45 632	58 400	62 105	-	4 883	28 169	(23 286)	-82.7%	62 105
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		141 665	152 593	157 328	790	66 313	87 145	(20 832)	-23.9%	157 328

The Municipality has received a total of R 82 716 million of its allocated grant budget. It has incurred expenditure of R 66 313 million on those grants.

**Table 17: SC7(2) Expenditure against approved rollovers**

<b>WC012 Cederberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January</b>						
Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		<b>530</b>	<b>101</b>	<b>101</b>	<b>429</b>	<b>80.9%</b>
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
EPWP Incentive		-	-	-	-	
Municipal Infrastructure Grant (PMU)		334	101	101	232	69.6%
Municipal Infrastructure Grant (VAT)		197	-	-	197	100.0%
Water Services Infrastructure Grant (VAT)		-	-	-	-	
Integrated National Electrification Grant (VAT)		-	-	-	-	
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
<b>Provincial Government:</b>		<b>496</b>	<b>-</b>	<b>-</b>	<b>496</b>	<b>100.0%</b>
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%
		-	-	-	-	
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	
		-	-	-	-	
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	
		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>1 026</b>	<b>101</b>	<b>101</b>	<b>925</b>	<b>90.1%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		<b>3 582</b>	<b>676</b>	<b>676</b>	<b>2 906</b>	<b>81.1%</b>
Municipal Infrastructure Grant (MIG)		2 272	676	676	1 596	70.2%
Water Services Infrastructure Grant		1 311	-	-	1 311	100.0%
Integrated National Electrification Grant (INEG)		-	-	-	-	
Regional Bulk Infrastructure Grant (RBIG)		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
<b>Provincial Government:</b>		<b>127</b>	<b>-</b>	<b>-</b>	<b>127</b>	<b>100.0%</b>
Library Services MRF Capital		-	-	-	-	
Municipal Drought Support		-	-	-	-	
Municipal Library Support Grant (Capital)		127	-	-	127	
Human Settlement Development Grant (Capital)		-	-	-	-	
		-	-	-	-	
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	
		-	-	-	-	
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	
		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>3 709</b>	<b>676</b>	<b>676</b>	<b>3 033</b>	<b>81.8%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>4 735</b>	<b>777</b>	<b>777</b>	<b>3 957</b>	<b>83.6%</b>

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 21 138 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 - M07 January										
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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 977	4 297	4 766	361	2 685	2 543	142	6%	4 766
Pension and UIF Contributions		300	239	591	44	283	234	49	21%	591
Medical Aid Contributions		100	100	101	7	54	56	(3)	-5%	101
Motor Vehicle Allowance		217	217	99	8	52	88	(36)	-41%	99
Cellphone Allowance		406	320	449	34	245	216	29	13%	449
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5 000</b>	<b>5 173</b>	<b>6 006</b>	<b>454</b>	<b>3 319</b>	<b>3 137</b>	<b>181</b>	<b>6%</b>	<b>6 006</b>
<b>% increase</b>	4		<b>3.5%</b>	<b>20.1%</b>						<b>20.1%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 543	4 020	3 773	23	1 561	2 314	(753)	-33%	3 773
Pension and UIF Contributions		182	500	402	92	122	271	(149)	-55%	402
Medical Aid Contributions		-	57	700	33	33	218	(185)	-85%	700
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		174	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		350	432	264	35	69	210	(141)	-67%	264
Cellphone Allowance		113	234	162	35	66	119	(53)	-44%	162
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	22	27	12	12	14	(2)	-14%	27
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 362</b>	<b>5 266</b>	<b>5 329</b>	<b>231</b>	<b>1 864</b>	<b>3 146</b>	<b>(1 282)</b>	<b>-41%</b>	<b>5 329</b>
<b>% increase</b>	4		<b>-1.8%</b>	<b>-0.6%</b>						<b>-0.6%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		88 353	80 340	89 148	7 284	53 613	50 405	3 208	6%	89 148
Pension and UIF Contributions		13 903	12 929	13 753	1 100	7 894	7 947	(53)	-1%	13 753
Medical Aid Contributions		4 504	4 983	5 040	399	2 947	2 988	(41)	-1%	5 040
Overtime		4 214	3 287	3 595	335	2 230	2 049	182	9%	3 595
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 970	4 656	6 387	493	3 646	3 272	375	11%	6 387
Cellphone Allowance		431	246	423	15	256	197	59	30%	423
Housing Allowances		355	325	348	28	189	200	(11)	-6%	348
Other benefits and allowances		5 134	4 035	5 825	441	2 864	2 916	(52)	-2%	5 825
Payments in lieu of leave		1 080	2 152	2 152	176	1 284	1 284	-	-	2 152
Long service awards		525	590	590	48	352	352	-	-	590
Post-retirement benefit obligations		1 549	1 754	1 754	144	1 046	1 046	-	-	1 754
<b>Sub Total - Other Municipal Staff</b>		<b>127 018</b>	<b>115 296</b>	<b>129 015</b>	<b>10 463</b>	<b>76 321</b>	<b>72 656</b>	<b>3 665</b>	<b>5%</b>	<b>129 015</b>
<b>% increase</b>	4		<b>-9.2%</b>	<b>1.6%</b>						<b>1.6%</b>
<b>Total Parent Municipality</b>		<b>137 380</b>	<b>125 735</b>	<b>140 350</b>	<b>11 148</b>	<b>81 504</b>	<b>78 939</b>	<b>2 565</b>	<b>3%</b>	<b>140 350</b>
			<b>-8.5%</b>	<b>2.2%</b>						<b>2.2%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>137 380</b>	<b>125 735</b>	<b>140 350</b>	<b>11 148</b>	<b>81 504</b>	<b>78 939</b>	<b>2 565</b>	<b>3%</b>	<b>140 350</b>
<b>% increase</b>	4		<b>-8.5%</b>	<b>2.2%</b>						<b>2.2%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>132 380</b>	<b>120 562</b>	<b>134 344</b>	<b>10 694</b>	<b>78 185</b>	<b>75 802</b>	<b>2 384</b>	<b>3%</b>	<b>134 344</b>

## 2.7 Capital program performance

Table 19: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	2	2	43 209	43 208	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%	–
<b>Total Capital expenditure</b>	<b>53 247</b>	<b>70 530</b>	<b>77 835</b>	<b>5 095</b>					

The Municipality has a revised capital budget of R 77 835 million. It has incurred expenditure of R 5 095 million on the capital budget.

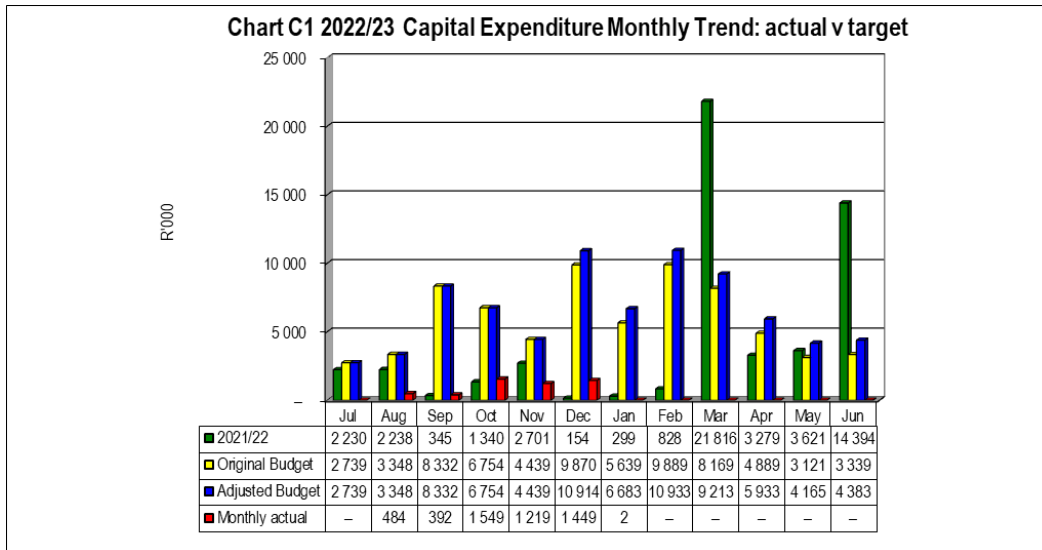


Figure 7: Capital Expenditure Monthly Trend (Actual vs Target)

**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 - M07 January										
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									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		37 581	45 624	45 624	-	2 880	27 464	24 584	89.5%	45 624
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14 986	22 320	22 320	-	2 411	12 324	9 913	80.4%	22 320
<i>LV Networks</i>		14 986	22 320	22 320	-	2 411	12 324	9 913	80.4%	22 320
Water Supply Infrastructure		17 800	18 215	18 215	-	469	11 850	11 381	96.0%	18 215
<i>Distribution</i>		17 800	18 215	18 215	-	469	11 850	11 381	96.0%	18 215
Sanitation Infrastructure		4 795	5 090	5 090	-	-	3 290	3 290	100.0%	5 090
<i>Reticulation</i>		-	5 090	5 090	-	-	3 290	3 290	100.0%	5 090
<i>Waste Water Treatment Works</i>		4 795	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1 514	2 139	9 811	128	685	4 331	3 646	84.2%	9 811
Community Facilities		1 514	2 139	9 811	128	685	4 331	3 646	84.2%	9 811
<i>Halls</i>		150	2 139	9 475	-	558	4 235	3 678	86.8%	9 475
<i>Public Ablution Facilities</i>		1 363	-	335	128	128	96	(32)	-33.4%	335
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		394	497	488	-	-	487	487	100.0%	488
Computer Equipment		394	497	488	-	-	487	487	100.0%	488
<b>Furniture and Office Equipment</b>		1 033	-	188	2	10	61	51	83.2%	188
Furniture and Office Equipment		1 033	-	188	2	10	61	51	83.2%	188
<b>Machinery and Equipment</b>		1 202	7 350	7 350	-	201	850	649	76.3%	7 350
Machinery and Equipment		1 202	7 350	7 350	-	201	850	649	76.3%	7 350
<b>Transport Assets</b>		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
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	45 047	57 471	65 321	129	3 777	33 253	29 476	88.6%	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 - M07										
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									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		172	-	1 550	-	-	443	443	100.0%	1 550
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	1 550	-	-	443	443	100.0%	1 550
<i>LV Networks</i>		-	-	1 550	-	-	443	443	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		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1 735	-	40	40	40	12	(29)	-250.0%	40
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 735	-	40	40	40	12	(29)	-250.0%	40
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		1 735	-	40	40	40	12	(29)	-250.0%	40
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	1 907	-	1 590	40	40	454	414	91.1%	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 - M07 January										
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
<b>R thousands</b>										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15 385	14 555	15 398	1 196	8 609	7 992	(617)	-7.7%	15 398
Roads Infrastructure		6 995	7 399	7 589	617	4 164	4 232	68	1.6%	7 589
Roads		6 512	6 513	6 703	524	3 860	3 850	(9)	-0.2%	6 703
Road Structures		483	886	886	92	305	382	77	20.1%	886
Storm water Infrastructure		714	846	887	112	448	468	20	4.3%	887
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		701	781	822	112	448	436	(12)	-2.8%	822
Attenuation		13	65	65	-	0	32	32	99.7%	65
Electrical Infrastructure		744	664	793	-	329	440	111	25.1%	793
LV Networks		744	664	793	-	329	440	111	25.1%	793
Water Supply Infrastructure		1 147	917	793	7	358	257	(100)	-38.9%	793
Water Treatment Works		172	237	202	-	26	60	35	57.3%	202
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		975	680	591	7	332	197	(135)	-68.3%	591
Sanitation Infrastructure		5 291	4 299	4 880	434	3 020	2 389	(631)	-26.4%	4 880
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 073	3 974	4 555	433	2 956	2 277	(680)	-29.9%	4 555
Waste Water Treatment Works		217	325	325	1	64	113	49	43.1%	325
Solid Waste Infrastructure		495	431	457	26	289	205	(84)	-40.8%	457
Landfill Sites		495	431	457	26	289	205	(84)	-40.8%	457
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		8 293	7 180	8 416	620	4 557	4 491	(66)	-1.5%	8 416
Community Facilities		6 692	5 794	6 958	795	3 928	3 712	(216)	-5.8%	6 958
Halls		901	407	1 118	349	583	445	(137)	-30.8%	1 118
Libraries		7	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		16	50	48	-	2	22	21	92.3%	48
Public Open Space		5 768	5 337	5 792	446	3 343	3 244	(99)	-3.1%	5 792
Sport and Recreation Facilities		1 602	1 386	1 458	(175)	629	779	150	19.3%	1 458
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1 602	1 386	1 458	(175)	629	779	150	19.3%	1 458
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		291	533	531	-	9	232	223	96.2%	531
Operational Buildings		291	533	531	-	9	232	223	96.2%	531
Municipal Offices		291	533	531	-	9	232	223	96.2%	531
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		41	105	105	-	-	41	41	100.0%	105
Computer Equipment		41	105	105	-	-	41	41	100.0%	105
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		83	282	282	2	43	117	74	63.4%	282
Machinery and Equipment		83	282	282	2	43	117	74	63.4%	282
<b>Transport Assets</b>		4 417	3 268	3 227	398	2 309	1 325	(983)	-74.2%	3 227
Transport Assets		4 417	3 268	3 227	398	2 309	1 325	(983)	-74.2%	3 227
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	28 510	25 923	27 959	2 215	15 525	14 198	(1 328)	-9.4%	27 959

**2.8 Material variances to the Service Delivery and Budget Implementation Plan**

No material variances from SDBIP.



## 2.9 Other supporting documents

<b>Cederberg Local Municipality</b>	
<b>Bank Reconciliation</b>	
<b>JANUARY 2023</b>	
	<b>Amount</b>
Bank Statement Balance	<b>5 592 136.61</b>
72194774	-0.00
72194480	0.00
82163324	5 470 636.27
32630263	121 500.34
Cashbook Balance	<b>3 603 023.11</b>
39999010203	-
39999010204	-
39999010301	319 377.29
39999010302	3 354 975.37
39999010303	-3 088 031.46
39999010305	-7 926.50
39999010701	4 992 036.96
39999010702	723 212 059.02
39999010703	-723 988 716.76
39999010704	340 898.34
39999010705	-1 531 669.15
39999010802	76 461.35
39999010805	-76 451.35
39999010902	85 311.71
39999010905	-85 301.71
Difference	<b>1 989 113.50</b>
<b>Reconciling Items</b>	
	<b>Difference</b>
Debtor Payments	-22 563.40
Cashier Receipts	-690 875.94
Bank Deposits	33 164.86
EFT Payments made after period end	648 083.45
Post Office	-14 076.35
Wages, Salaries and Council paid after period end	2 090 600.20
Funds Transferred to investment account	-
Sweeping/Offlines not captured	-
Other	-55 219.32
	<b>1 989 113.50</b>
Unreconciled Difference	0.0

**Figure 8: Bank Reconciliation**

## 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 January 2023 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: 2023-02-14