

CEDERBERG MUNICIPALITY

Monthly Budget Statement

FEBRUARY 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 February 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	YTD variance
Total Operating Revenue	345 614 956.78	384 996 568.00	386 026 813.00	21 010 156.31	237 798 398.44	263 015 350.00	- 25 216 951.56	-10.00%
Total Operating Expenditure	384 865 805.66	395 427 849.00	400 197 767.00	23 581 912.83	240 742 586.27	250 125 625.00	- 9 383 038.73	-4.00%
<i>Surplus/(Deficit)</i>	- 39 250 848.88	- 10 431 281.00	- 14 170 954.00	- 2 571 756.52	- 2 944 187.83	12 889 725.00	- 15 833 912.83	-123.00%
Capital Transfers and Subsidies (Monetary allocations)	45 631 825.64	58 400 477.00	62 104 976.00	2 957 380.90	7 840 241.97	29 266 739.00	- 21 426 497.03	-82.67%
Capital Transfers and Subsidies (Allocations in-kind)	3 323 715.93	-	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	9 704 692.69	47 969 196.00	47 934 022.00	385 624.38	4 896 054.14	42 156 464.00		
Total Capital Expenditure	53 246 603.84	70 530 477.00	77 834 974.00	3 763 698.64	8 858 350.11	54 141 952.00	-45 283 601.89	-84.00%

Actuals for operating revenue and expenditure were below YTD budget. The expenditure variance was below 10%, however the revenue variance was at 10%.

The operating revenue realised is R 25.217 million under YTD budget while operating expenditure was below year to date budget by R 9.383 million. Detail on variances will be explained in sections 1.3.2.1 and 1.3.2.2.

The capital budget is R 54.142 million below YTD budget. The total budget is R 77 834 974 and only R8.858 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. Detail on the variance will be explained in section 1.3.2.3.

1.3.2.1 Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ended 28 February 2023.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February 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
R thousands								%	
Revenue By Source									
Property rates	52 404	67 173	67 173	5 112	49 819	47 650	2 169	5%	67 173
Service charges - electricity revenue	116 302	126 308	126 308	8 351	74 029	85 035	(11 006)	-13%	126 308
Service charges - water revenue	31 228	29 456	29 456	2 557	19 798	19 706	93	0%	29 456
Service charges - sanitation revenue	12 004	14 316	14 316	1 077	8 633	9 648	(1 015)	-11%	14 316
Service charges - refuse revenue	12 779	13 818	13 818	1 186	9 410	9 204	206	2%	13 818
Rental of facilities and equipment	829	437	437	57	456	291	165	57%	437
Interest earned - external investments	750	634	634	142	1 022	423	599	142%	634
Interest earned - outstanding debtors	4 288	4 006	4 006	845	5 052	2 671	2 381	89%	4 006
Dividends received	-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits	9 181	20 800	20 800	107	661	14 344	(13 683)	-95%	20 800
Licences and permits	3	3	3	-	-	3	(3)	-100%	3
Agency services	3 672	4 042	4 042	331	2 727	2 994	(267)	-9%	4 042
Transfers and subsidies	96 033	94 193	95 223	965	62 395	65 908	(3 513)	-5%	95 223
Other revenue	5 465	7 812	7 812	281	3 797	5 140	(1 343)	-26%	7 812
Gains	676	2 000	2 000	-	-	-	-	-	2 000
Total Revenue (excluding capital transfers and contributions)	345 615	384 997	386 027	21 010	237 798	263 015	(25 217)	-10%	386 027

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

Service charges - electricity revenue: Service Charges for electricity is 13% 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 has been revised with the adjustments budget.

Service charges - sanitation revenue: Service Charges for sanitation is 11% 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 were 28 February 2023. However, due to the delay in signing the agreements, the projected income budget has been 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 57% 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 November, December and March 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 142% 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 89% 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 has been 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 has been 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. The income projections have been adjusted accordingly with the adjustments budget.

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) - M08 February 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
Expenditure By Type									
Employee related costs	132 380	120 562	134 344	10 279	88 464	87 641	823	1%	134 344
Remuneration of councillors	5 000	5 173	6 006	466	3 785	3 694	90	2%	6 006
Debt impairment	26 777	38 846	38 846	3 237	25 897	25 897	-		38 846
Depreciation & asset impairment	26 850	28 151	28 151	2 346	18 766	18 767	(1)	0%	28 151
Finance charges	12 206	11 778	13 703	719	9 152	9 777	(625)	-6%	13 703
Bulk purchases - electricity	93 891	103 638	103 638	805	53 122	69 772	(16 650)	-24%	103 638
Inventory consumed	8 721	8 185	8 535	1 075	6 118	5 134	984	19%	8 535
Contracted services	54 387	50 254	37 863	3 077	20 326	16 914	3 412	20%	37 863
Transfers and grants	244	1 030	1 030	-	289	216	73	34%	1 030
Other expenditure	23 544	25 811	26 083	1 578	14 823	12 312	2 511	20%	26 083
Losses	865	2 000	2 000	-	-	-	-		2 000
Total Expenditure	384 866	395 428	400 198	23 582	240 743	250 126	(9 383)	-4%	400 198

Bulk Purchases – Electricity: Expenditure is 24% below YTD budget. The outstanding invoices from ESKOM will be captured in March 2023. Load-shedding has caused a decrease in the supply of electricity causing a decrease in the monthly bills.

Inventory Consumed: Expenditure is 19% 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 20% 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 34% above YTD budget due to payments for registration and study fees 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 (R'000)	% Expenditure
Grants	62 105	7 840	12.62%
Internally Generated Funds	7 130	900	12.62%
Borrowing	8 600	118	1.37%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 84% below YTD budget.

Grants: The major projects funded by grants are MIG, INEP, RBIG and ISUPG. For the Upgrade Roads & Stormwater Graafwater (MIG), site handover took place in February. The project is in construction phase. For the Multi-Purpose Centre Graafwater (MIG), the appeal period for the tender lapsed on 20 February 2023. The site handover took place 24 February 2023. The project is in construction phase. The INEP project is at overall 23% completion. Construction has commenced and the substation tender phase 2 has been advertised. The tender closes 22 March 2023. The Informal Settlements projects (ISUPG) have been completed. The Lamberts Bay Desalination Plant project (RBIG) 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 major projects funded from own funding are generators, IT equipment and Software and the upgrade of MV and LV networks. The tender process has been completed for the purchase of generators. An order has been issued. The expected delivery time is between 6-8 weeks. 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 were reprioritized with the 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

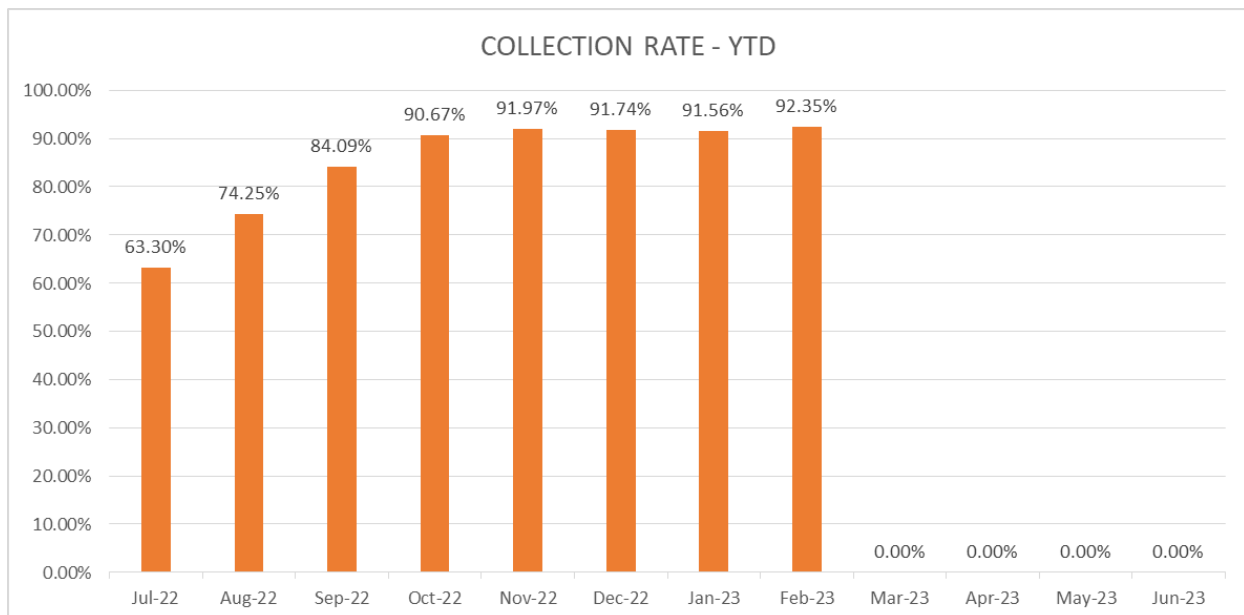


Figure 2: Collection Rate

The collection rate has increased to 92.35% for February 2023, being the highest to date for the 2022-23 financial year. Stricter credit control measures on consumers to continue in the year (2023). The collection rate for February 2022 was at 90.27%.

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 - M08 February									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	52 404	67 173	67 173	5 112	49 819	47 650	2 169	5%	67 173
Service charges	172 313	183 898	183 898	13 171	111 870	123 592	(11 722)	-9%	183 898
Investment revenue	750	634	634	142	1 022	423	599	142%	634
Transfers and subsidies	96 033	94 193	95 223	965	62 395	65 908	(3 513)	-5%	95 223
Other own revenue	24 115	39 099	39 099	1 620	12 693	25 442	(12 749)	-50%	39 099
Total Revenue (excluding capital transfers and contributions)	345 615	384 997	386 027	21 010	237 798	263 015	(25 217)	-10%	386 027
Employee costs	132 380	120 562	134 344	10 279	88 464	87 641	823	1%	134 344
Remuneration of Councillors	5 000	5 173	6 006	466	3 785	3 694	90	2%	6 006
Depreciation & asset impairment	26 850	28 151	28 151	2 346	18 766	18 767	(1)	-0%	28 151
Finance charges	12 206	11 778	13 703	719	9 152	9 777	(625)	-6%	13 703
Inventory consumed and bulk purchases	102 612	111 823	112 173	1 880	59 241	74 907	(15 666)	-21%	112 173
Transfers and subsidies	244	1 030	1 030	-	289	216	73	34%	1 030
Other expenditure	105 573	116 911	104 791	7 892	61 046	55 123	5 923	11%	104 791
Total Expenditure	384 866	395 428	400 198	23 582	240 743	250 126	(9 383)	-4%	400 198
Surplus/(Deficit)	(39 251)	(10 431)	(14 171)	(2 572)	(2 944)	12 890	(15 834)	-123%	(14 171)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	45 632	58 400	62 105	2 957	7 840	29 267	(21 426)	-73%	62 105
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	3 324	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9 705	47 969	47 934	386	4 896	42 156	(37 260)	-88%	47 934
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9 705	47 969	47 934	386	4 896	42 156	(37 260)	-88%	47 934
Capital expenditure & funds sources									
Capital expenditure	53 247	70 530	77 835	3 764	8 858	54 142	(45 284)	-84%	77 835
Capital transfers recognised	45 632	58 400	62 105	2 957	7 840	45 969	(38 129)	-83%	62 105
Borrowing	150	8 600	8 600	-	118	3 100	(2 982)	-96%	8 600
Internally generated funds	7 464	3 530	7 130	806	900	5 073	(4 172)	-82%	7 130
Total sources of capital funds	53 247	70 530	77 835	3 764	8 858	54 142	(45 284)	-84%	77 835
Financial position									
Total current assets	66 544	40 445	51 572	-	70 735	-	-	-	51 572
Total non current assets	734 370	818 457	784 054	-	724 462	-	-	-	784 054
Total current liabilities	133 517	118 393	116 457	-	119 221	-	-	-	116 457
Total non current liabilities	91 674	111 650	98 225	-	95 357	-	-	-	98 225
Community wealth/Equity	575 723	628 859	620 944	-	580 619	-	-	-	620 944
Cash flows									
Net cash from (used) operating	52 036	69 830	63 918	4 757	19 927	19 238	(689)	-4%	63 918
Net cash from (used) investing	(44 878)	(70 530)	(77 835)	(3 764)	(8 858)	(32 262)	(23 404)	73%	(77 835)
Net cash from (used) financing	(5 093)	4 162	4 289	(12)	(1 856)	(2 263)	(408)	18%	4 289
Cash/cash equivalents at the month/year end	11 815	3 746	2 187	-	21 028	(3 473)	(24 501)	706%	2 187
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	13 531	7 975	5 202	5 142	3 891	3 602	22 992	64 037	126 372
Creditors Age Analysis									
Total Creditors	1 742	788	35	-	-	-	20 762	27 226	50 553

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February										
Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		115 629	90 518	90 847	6 213	69 929	62 388	7 541	12%	90 847
Executive and council		49 959	10 129	10 129	-	10 129	7 040	3 089	44%	10 129
Finance and administration		65 670	80 389	80 718	6 213	59 800	55 348	4 452	8%	80 718
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		41 386	56 990	66 061	730	17 400	40 669	(23 270)	-57%	66 061
Community and social services		5 537	7 606	16 246	465	4 646	8 604	(3 958)	-46%	16 246
Sport and recreation		3 856	3 250	3 297	166	2 394	2 160	234	11%	3 297
Public safety		8 793	20 793	20 793	100	628	14 339	(13 711)	-96%	20 793
Housing		23 200	25 340	25 725	-	9 732	15 566	(5 835)	-37%	25 725
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 432	9 863	15 101	398	6 038	8 660	(2 622)	-30%	15 101
Planning and development		2 684	2 979	2 979	67	1 842	1 992	(150)	-8%	2 979
Road transport		6 748	6 884	12 122	331	4 196	6 667	(2 472)	-37%	12 122
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		228 124	286 026	276 122	16 626	152 272	180 565	(28 293)	-16%	276 122
Energy sources		133 391	161 556	161 556	11 759	80 234	104 919	(24 685)	-24%	161 556
Water management		56 450	65 428	63 943	2 557	38 014	40 555	(2 541)	-6%	63 943
Waste water management		21 103	35 009	26 500	1 077	20 817	18 748	2 069	11%	26 500
Waste management		17 179	24 033	24 123	1 233	13 206	16 343	(3 136)	-19%	24 123
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	394 570	443 397	448 132	23 968	245 639	292 282	(46 643)	-16%	448 132
Expenditure - Functional										
<i>Governance and administration</i>		111 432	105 888	112 583	9 415	71 465	66 571	4 893	7%	112 583
Executive and council		12 693	11 895	13 346	876	8 198	8 106	92	1%	13 346
Finance and administration		97 714	92 911	98 058	8 459	62 566	57 735	4 831	8%	98 058
Internal audit		1 025	1 082	1 179	80	701	731	(29)	-4%	1 179
<i>Community and public safety</i>		65 938	76 866	70 355	4 193	43 628	42 737	891	2%	70 355
Community and social services		9 483	9 071	11 639	717	5 728	6 643	(914)	-14%	11 639
Sport and recreation		13 141	12 497	12 525	964	8 163	8 299	(135)	-2%	12 525
Public safety		18 743	28 421	27 725	2 301	18 251	18 591	(340)	-2%	27 725
Housing		24 570	26 877	18 466	211	11 485	9 205	2 280	25%	18 466
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 903	26 053	27 880	1 953	16 792	17 009	(216)	-1%	27 880
Planning and development		8 561	11 004	12 554	753	6 942	7 061	(119)	-2%	12 554
Road transport		14 342	15 049	15 326	1 201	9 851	9 948	(97)	-1%	15 326
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		184 593	186 621	189 380	8 021	108 858	123 808	(14 951)	-12%	189 380
Energy sources		113 221	122 670	123 255	2 605	65 494	82 187	(16 693)	-20%	123 255
Water management		32 590	29 886	30 517	2 501	19 738	19 329	410	2%	30 517
Waste water management		19 537	18 651	19 689	1 479	12 499	11 984	516	4%	19 689
Waste management		19 244	15 414	15 919	1 437	11 126	10 309	817	8%	15 919
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	384 866	395 428	400 198	23 582	240 743	250 126	(9 383)	-4%	400 198
Surplus/ (Deficit) for the year		9 705	47 969	47 934	386	4 896	42 156	(37 260)	-88%	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) - M08 February										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	49 959	10 129	10 129	-	10 129	7 040	3 089	43.9%	10 129
Vote 2 - Office of Municipal Manager		39	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		62 636	76 256	76 256	6 130	57 004	52 430	4 575	8.7%	76 256
Vote 4 - Community Development Services		7 983	9 301	17 940	510	6 797	9 770	(2 974)	-30.4%	17 940
Vote 5 - Corporate and Strategic Services		547	2 437	2 766	38	638	1 751	(1 113)	-63.6%	2 766
Vote 6 - Planning and Development Services		2 684	2 979	2 979	67	1 842	1 992	(150)	-7.5%	2 979
Vote 7 - Public Safety		12 467	24 836	24 836	431	3 363	17 334	(13 971)	-80.6%	24 836
Vote 8 - Electricity		133 391	161 556	161 556	11 759	80 234	104 919	(24 685)	-23.5%	161 556
Vote 9 - Waste Management		17 179	24 033	24 123	1 233	13 206	16 343	(3 136)	-19.2%	24 123
Vote 10 - Waste Water Management		21 103	35 009	26 500	1 077	20 817	18 748	2 069	11.0%	26 500
Vote 11 - Water		56 450	65 428	63 943	2 557	38 014	40 555	(2 541)	-6.3%	63 943
Vote 12 - Housing		23 200	25 340	25 725	-	9 732	15 566	(5 835)	-37.5%	25 725
Vote 13 - Road Transport		3 076	2 842	8 080	-	1 469	3 674	(2 205)	-60.0%	8 080
Vote 14 - Sports and Recreation		3 856	3 250	3 297	166	2 394	2 160	234	10.8%	3 297
Total Revenue by Vote	2	394 570	443 397	448 132	23 968	245 639	292 282	(46 643)	-16.0%	448 132
Expenditure by Vote										
Vote 1 - Executive and Council	1	7 667	7 620	8 811	658	5 469	5 117	352	6.9%	8 811
Vote 2 - Office of Municipal Manager		13 737	15 304	16 966	1 844	9 534	9 561	(27)	-0.3%	16 966
Vote 3 - Financial Administrative Services		59 569	62 492	64 121	4 247	41 161	37 988	3 173	8.4%	64 121
Vote 4 - Community Development Services		13 385	11 570	12 124	698	8 293	7 968	325	4.1%	12 124
Vote 5 - Corporate and Strategic Services		22 665	19 073	21 299	2 591	13 114	12 134	980	8.1%	21 299
Vote 6 - Planning and Development Services		9 621	6 959	9 112	685	5 577	5 489	89	1.6%	9 112
Vote 7 - Public Safety		23 342	33 160	33 950	2 622	20 505	21 814	(1 309)	-6.0%	33 950
Vote 8 - Electricity		113 221	122 670	123 255	2 605	65 494	82 187	(16 693)	-20.3%	123 255
Vote 9 - Waste Management		19 244	15 414	15 919	1 437	11 126	10 309	817	7.9%	15 919
Vote 10 - Waste Water Management		18 260	17 088	18 085	1 377	11 618	10 987	630	5.7%	18 085
Vote 11 - Water		32 590	29 886	30 517	2 501	19 738	19 329	410	2.1%	30 517
Vote 12 - Housing		24 570	26 877	18 466	211	11 485	9 205	2 280	24.8%	18 466
Vote 13 - Road Transport		13 852	14 817	15 049	1 144	9 465	9 739	(275)	-2.8%	15 049
Vote 14 - Sports and Recreation		13 141	12 497	12 525	964	8 163	8 299	(135)	-1.6%	12 525
Total Expenditure by Vote	2	384 866	395 428	400 198	23 582	240 743	250 126	(9 383)	-3.8%	400 198
Surplus/ (Deficit) for the year	2	9 705	47 969	47 934	386	4 896	42 156	(37 260)	-88.4%	47 934

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Council, Municipal Manager, Corporate Services, Financial Services and Engineering Services. Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent.

Table 7: C4 Financial Performance (Revenue and Expenditure)

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		52 404	67 173	67 173	5 112	49 819	47 650	2 169	5%	67 173
Service charges - electricity revenue		116 302	126 308	126 308	8 351	74 029	85 035	(11 006)	-13%	126 308
Service charges - water revenue		31 228	29 456	29 456	2 557	19 798	19 706	93	0%	29 456
Service charges - sanitation revenue		12 004	14 316	14 316	1 077	8 633	9 648	(1 015)	-11%	14 316
Service charges - refuse revenue		12 779	13 818	13 818	1 186	9 410	9 204	206	2%	13 818
Rental of facilities and equipment		829	437	437	57	456	291	165	57%	437
Interest earned - external investments		750	634	634	142	1 022	423	599	142%	634
Interest earned - outstanding debtors		4 288	4 006	4 006	845	5 052	2 671	2 381	89%	4 006
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9 181	20 800	20 800	107	661	14 344	(13 683)	-95%	20 800
Licences and permits		3	3	3	-	-	3	(3)	-100%	3
Agency services		3 672	4 042	4 042	331	2 727	2 994	(267)	-9%	4 042
Transfers and subsidies		96 033	94 193	95 223	965	62 395	65 908	(3 513)	-5%	95 223
Other revenue		5 465	7 812	7 812	281	3 797	5 140	(1 343)	-26%	7 812
Gains		676	2 000	2 000	-	-	-	-	-	2 000
Total Revenue (excluding capital transfers and contributions)		345 615	384 997	386 027	21 010	237 798	263 015	(25 217)	-10%	386 027
Expenditure By Type										
Employee related costs		132 380	120 562	134 344	10 279	88 464	87 641	823	1%	134 344
Remuneration of councillors		5 000	5 173	6 006	466	3 785	3 694	90	2%	6 006
Debt impairment		26 777	38 846	38 846	3 237	25 897	25 897	-	-	38 846
Depreciation & asset impairment		26 850	28 151	28 151	2 346	18 766	18 767	(1)	0%	28 151
Finance charges		12 206	11 778	13 703	719	9 152	9 777	(625)	-6%	13 703
Bulk purchases - electricity		93 891	103 638	103 638	805	53 122	69 772	(16 650)	-24%	103 638
Inventory consumed		8 721	8 185	8 535	1 075	6 118	5 134	984	19%	8 535
Contracted services		54 387	50 254	37 863	3 077	20 326	16 914	3 412	20%	37 863
Transfers and grants		244	1 030	1 030	-	289	216	73	34%	1 030
Other expenditure		23 544	25 811	26 083	1 578	14 823	12 312	2 511	20%	26 083
Losses		865	2 000	2 000	-	-	-	-	-	2 000
Total Expenditure		384 866	395 428	400 198	23 582	240 743	250 126	(9 383)	-4%	400 198
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(39 251)	(10 431)	(14 171)	(2 572)	(2 944)	12 890	(15 834)	(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	2 957	7 840	29 267	(21 426)	(0)	62 105
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		3 324	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		9 705	47 969	47 934	386	4 896	42 156			47 934
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9 705	47 969	47 934	386	4 896	42 156			47 934
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9 705	47 969	47 934	386	4 896	42 156			47 934
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9 705	47 969	47 934	386	4 896	42 156			47 934

The income and expenditure categories are classified by source and by type respectively.

Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding)

WC012 Cederberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February										
Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		2 699	2 471	7 026	-	1 277	3 743	(2 466)	-66%	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	12 500	(12 031)	-96%	13 215
Vote 12 - Housing		-	10 000	10 000	-	-	6 350	(6 350)	-100%	10 000
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		870	-	40	-	40	17	23	133%	40
Total Capital Multi-year expenditure	4.7	26 211	25 686	30 281	-	1 786	22 611	(20 824)	-92%	30 281
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services	1	-	350	400	-	-	371	(371)	-100%	400
Vote 4 - Community Development Services	150	150	2 139	9 602	-	558	5 338	(4 780)	-90%	9 602
Vote 5 - Corporate and Strategic Services	396	396	480	480	-	10	480	(470)	-98%	480
Vote 6 - Planning and Development Services	-	-	17	19	-	-	18	(18)	-100%	19
Vote 7 - Public Safety	475	475	-	-	-	-	-	-	-	-
Vote 8 - Electricity	15 355	15 355	26 880	30 430	3 714	6 186	17 944	(11 758)	-66%	30 430
Vote 9 - Waste Management	2 849	2 849	1 105	1 105	-	-	1 105	(1 105)	-100%	1 105
Vote 10 - Waste Water Management	173	173	10 225	2 825	50	176	3 573	(3 397)	-95%	2 825
Vote 11 - Water	4 611	4 611	2 689	1 398	-	-	1 598	(1 598)	-100%	1 398
Vote 12 - Housing	1 289	1 289	-	335	-	128	144	(16)	-11%	335
Vote 13 - Road Transport	-	-	960	960	-	14	960	(946)	-99%	960
Vote 14 - Sports and Recreation	1 736	1 736	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	27 036	44 844	47 554	3 764	7 072	31 531	(24 459)	-78%	47 554
Total Capital Expenditure		53 247	70 530	77 835	3 764	8 858	54 142	(45 284)	-84%	77 835
Capital Expenditure - Functional Classification										
Governance and administration		397	830	880	-	10	851	(841)	-99%	880
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		397	830	880	-	10	851	(841)	-99%	880
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 520	12 139	19 978	-	726	11 848	(11 123)	-94%	19 978
Community and social services		150	2 139	9 602	-	558	5 338	(4 780)	-90%	9 602
Sport and recreation		2 606	-	40	-	40	17	23	133%	40
Public safety		475	-	-	-	-	-	-	-	-
Housing		1 289	10 000	10 335	-	128	6 494	(6 366)	-98%	10 335
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 699	3 449	8 005	-	1 291	4 721	(3 431)	-73%	8 005
Planning and development		2 699	2 489	7 045	-	1 277	3 761	(2 484)	-66%	7 045
Road transport		-	960	960	-	14	960	(946)	-99%	960
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		45 630	54 113	48 972	3 764	6 831	36 721	(29 889)	-81%	48 972
Energy sources		15 402	26 880	30 430	3 714	6 186	17 944	(11 758)	-66%	30 430
Water management		22 411	15 903	14 613	-	469	14 098	(13 629)	-97%	14 613
Waste water management		4 968	10 225	2 825	50	176	3 573	(3 397)	-95%	2 825
Waste management		2 849	1 105	1 105	-	-	1 105	(1 105)	-100%	1 105
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	53 247	70 530	77 835	3 764	8 858	54 142	(45 284)	-84%	77 835
Funded by:										
National Government		45 632	48 400	51 978	2 957	7 840	39 565	(31 725)	-80%	51 978
Provincial Government		-	10 000	10 127	-	-	6 404	(6 404)	-100%	10 127
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		45 632	58 400	62 105	2 957	7 840	45 969	(38 129)	-83%	62 105
Borrowing	6	150	8 600	8 600	-	118	3 100	(2 982)	-96%	8 600
Internally generated funds		7 464	3 530	7 130	806	900	5 073	(4 172)	-82%	7 130
Total Capital Funding		53 247	70 530	77 835	3 764	8 858	54 142	(45 284)	-84%	77 835

Table C5 consists of three distinct sections:

- Appropriations by vote:
 - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3)
 - If any of these annual budgets (either for Council as a whole or any individual vote) are overspent then unauthorised expenditure will have occurred. There was no unauthorised expenditure on any vote.
- Standard classification:
 - Similar to Table C2 this portion reflects the capital budget in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.
- Funding portion:
 - This section reflects how the capital budget has been funded by the different sources of capital revenue.
 - It is very important that national government grants are fully spent by year end otherwise they will have to be repaid to the national revenue fund.
 - Provincial grants should also be utilised but should any unspent portion remain then the provincial departments do not at this time require repayment.

Table 9: C6 Financial Position

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M08 February						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		3 258	3 746	2 187	(3)	2 187
Call investment deposits		8 557	–	–	21 031	–
Consumer debtors		34 657	27 093	36 807	33 121	36 807
Other debtors		18 617	8 200	11 123	15 151	11 123
Current portion of long-term receivables		–	–	–	–	–
Inventory		1 454	1 406	1 454	1 435	1 454
Total current assets		66 544	40 445	51 572	70 735	51 572
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		74 398	76 953	74 345	74 362	74 345
Investments in Associate		–	–	–	–	–
Property, plant and equipment		658 928	740 666	708 869	649 056	708 869
Biological		–	–	–	–	–
Intangible		1 044	838	840	1 044	840
Other non-current assets		–	–	–	–	–
Total non current assets		734 370	818 457	784 054	724 462	784 054
TOTAL ASSETS		800 914	858 902	835 626	795 197	835 626
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		459	4 648	4 521	459	4 521
Consumer deposits		2 637	2 738	2 749	2 828	2 749
Trade and other payables		118 781	96 705	94 713	103 570	94 713
Provisions		11 640	14 303	14 474	12 365	14 474
Total current liabilities		133 517	118 393	116 457	119 221	116 457
Non current liabilities						
Borrowing		7 652	17 407	7 670	5 605	7 670
Provisions		84 022	94 244	90 556	89 752	90 556
Total non current liabilities		91 674	111 650	98 225	95 357	98 225
TOTAL LIABILITIES		225 191	230 044	214 682	214 578	214 682
NET ASSETS	2	575 723	628 859	620 944	580 619	620 944
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		575 723	628 859	620 944	580 619	620 944
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	575 723	628 859	620 944	580 619	620 944

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		47 818	62 135	62 135	5 330	43 400	40 448	2 953	7%	62 135
Service charges		157 164	170 975	170 975	12 639	110 671	113 436	(2 765)	-2%	170 975
Other revenue		14 202	15 555	15 555	890	5 905	7 953	(2 048)	-26%	15 555
Transfers and Subsidies - Operational		101 337	94 193	94 132	3 792	67 154	71 511	(4 357)	-6%	94 132
Transfers and Subsidies - Capital		45 632	58 400	57 320	3 711	23 064	22 373	692	3%	57 320
Interest		710	634	634	142	1 022	639	382	60%	634
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(309 825)	(327 608)	(332 378)	(21 724)	(227 417)	(234 718)	(7 301)	3%	(332 378)
Finance charges		(4 758)	(3 425)	(3 425)	(23)	(3 583)	(2 291)	1 292	-56%	(3 425)
Transfers and Grants		(244)	(1 030)	(1 030)	-	(289)	(112)	177	-159%	(1 030)
NET CASH FROM/(USED) OPERATING ACTIVITIES		52 036	69 830	63 918	4 757	19 927	19 238	(689)	-4%	63 918
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		32	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(44 910)	(70 530)	(77 835)	(3 764)	(8 858)	(32 262)	(23 404)	73%	(77 835)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(44 878)	(70 530)	(77 835)	(3 764)	(8 858)	(32 262)	(23 404)	73%	(77 835)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	8 600	8 600	-	-	-	-		8 600
Increase (decrease) in consumer deposits		221	210	210	37	191	165	26	16%	210
Payments										
Repayment of borrowing		(5 314)	(4 648)	(4 521)	(49)	(2 047)	(2 428)	(382)	16%	(4 521)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 093)	4 162	4 289	(12)	(1 856)	(2 263)	(408)	18%	4 289
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		9 750	285	11 815	981	11 815	11 815			11 815
Cash/cash equivalents at month/year end:		11 815	3 746	2 187		21 028	(3 473)			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 - M08 February																
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 Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source																
Property rates		3 823	6 034	4 402	7 998	5 161	6 107	4 545	5 330	4 538	4 536	4 535	5 126	62 135	64 869	67 788
Service charges - electricity revenue		11 689	10 866	9 686	11 112	7 871	8 457	8 620	8 356	9 050	10 013	8 634	18 909	123 262	132 470	142 366
Service charges - water revenue		2 640	2 447	893	2 476	1 646	2 267	1 932	2 352	2 034	2 210	2 020	600	23 518	24 553	25 658
Service charges - sanitation revenue		860	878	784	885	859	958	824	782	924	1 043	1 087	2 312	12 195	12 732	13 305
Service charges - refuse		933	1 035	835	488	535	1 016	927	873	999	1 006	1 010	2 343	11 999	12 527	13 091
Rental of facilities and equipment		51	94	71	(862)	954	54	37	57	36	36	36	(129)	437	456	477
Interest earned - external investments		86	155	164	23	214	107	130	142	53	53	53	(546)	634	662	692
Interest earned - outstanding debtors		25	(749)	2 347	370	1 424	1 277	(1 082)	277	-	-	-	(3 890)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		75	87	80	96	70	72	73	107	261	262	257	1 822	3 262	3 263	3 267
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	3	3	3	3
Agency services		200	473	411	333	327	235	416	331	323	247	216	529	4 042	4 219	4 409
Transfers and Subsidies - Operational		35 070	4 275	-	2 188	1 304	20 525	-	3 792	18 352	1 864	1 725	5 037	94 132	81 903	93 509
Other revenue		(1 138)	194	609	1 961	72	(284)	252	395	855	1 463	302	3 130	7 812	8 570	9 143
Cash Receipts by Source		54 314	25 791	20 282	27 069	20 437	40 792	16 675	22 793	37 424	22 734	19 875	35 246	343 431	346 228	373 707
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		8 696	-	-	1 831	8 696	131	-	3 711	9 449	8 595	6 723	9 488	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	37	17	17	17	(34)	210	210	210
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		63 057	25 825	20 283	28 912	29 159	40 939	16 691	26 541	46 891	31 347	26 615	53 301	409 561	396 060	422 101
Cash Payments by Type																
Employee related costs		9 490	10 376	9 621	9 502	16 565	11 254	10 464	10 306	9 785	9 364	9 558	17 044	133 329	125 999	134 519
Remuneration of councillors		493	346	448	464	474	640	454	466	409	392	388	1 032	6 006	5 530	5 917
Interest paid		199	211	717	23	354	886	1 171	23	285	285	285	(1 014)	3 425	3 491	3 055
Bulk purchases - Electricity		28 947	9 926	12 973	15 597	4 776	12 246	4 938	5 403	8 710	9 638	8 310	(2 826)	118 638	144 598	157 515
Acquisitions - water & other inventory		19	656	1 230	1 037	1 168	358	737	894	675	798	720	(257)	8 035	8 481	8 867
Contracted services		277	8 116	3 282	1 483	1 459	1 132	1 500	3 077	6 757	4 824	6 217	1 881	40 004	23 818	30 271
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	3	6	-	-	281	-	348	55	64	274	1 030	1 075	1 128
General expenses		646	1 255	2 172	955	4 417	879	2 923	1 578	3 384	766	3 220	4 174	26 366	26 952	28 060
Cash Payments by Type		40 071	30 886	30 445	29 066	29 213	27 394	22 467	21 747	30 354	26 122	28 762	20 306	336 833	339 944	369 332
Other Cash Flows/Payments by Type																
Capital assets		-	484	392	1 549	1 219	1 449	2	3 764	8 169	4 889	3 121	52 797	77 835	50 799	48 519
Repayment of borrowing		95	61	1 118	(7)	744	(7)	(7)	49	1 162	-	-	1 312	4 521	4 874	4 874
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		40 166	31 430	31 956	30 608	31 177	28 836	22 462	25 560	39 685	31 011	31 884	74 414	419 189	395 617	422 726
NET INCREASE/(DECREASE) IN CASH HELD		22 891	(5 605)	(11 673)	(1 696)	(2 019)	12 103	(5 771)	981	7 206	336	(5 269)	(21 114)	(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	21 028	28 234	28 570	23 301	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	21 028	28 234	28 570	23 301	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 - M08 February													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 892	1 609	997	1 358	824	753	4 831	18 462	31 725	26 227		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 784	1 556	613	485	397	391	2 681	7 530	19 437	11 484		
Receivables from Non-exchange Transactions - Property Rates	1400	4 743	2 339	1 515	1 336	1 172	1 059	7 668	17 903	37 735	29 139		
Receivables from Exchange Transactions - Waste Water Management	1500	1 200	780	617	589	525	495	2 957	9 134	16 297	13 699		
Receivables from Exchange Transactions - Waste Management	1600	1 278	827	629	569	523	490	2 371	4 274	10 961	8 227		
Receivables from Exchange Transactions - Property Rental Debtors	1700	(17)	-	-	-	-	-	56	10	48	65		
Interest on Arrear Debtor Accounts	1810	859	817	800	782	429	395	2 329	6 224	12 634	10 158		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3 206)	47	31	23	22	20	98	500	(2 465)	663		
Total By Income Source	2000	13 531	7 975	5 202	5 142	3 891	3 602	22 992	64 037	126 372	99 663	-	-
2021/22 - totals only		13 559	8 121	5 374	4 709	4 508	4 176	24 900	71 426	136 773	109 719		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(120)	294	158	87	57	58	746	869	2 148	1 816		
Commercial	2300	5 729	2 101	1 274	1 155	927	833	7 022	22 004	41 044	31 941		
Households	2400	5 806	4 708	3 362	3 554	2 635	2 467	13 752	40 068	76 354	62 477		
Other	2500	2 116	872	408	346	272	244	1 472	1 095	6 825	3 429		
Total By Customer Group	2600	13 531	7 975	5 202	5 142	3 891	3 602	22 992	64 037	126 372	99 663	-	-

The outstanding debtors amount to R 126.372 million. That is an increase of R 60 thousand from January 2023 (Outstanding was R126.312 million). Of the total outstanding debtors, R94.522 million is over 120 days. R76.354 million (60.42%) 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.

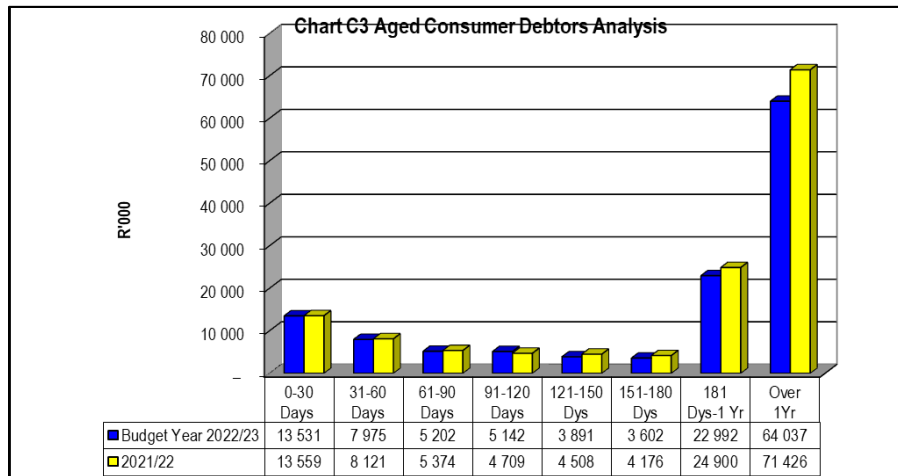


Figure 3: Aged Debtors Analysis

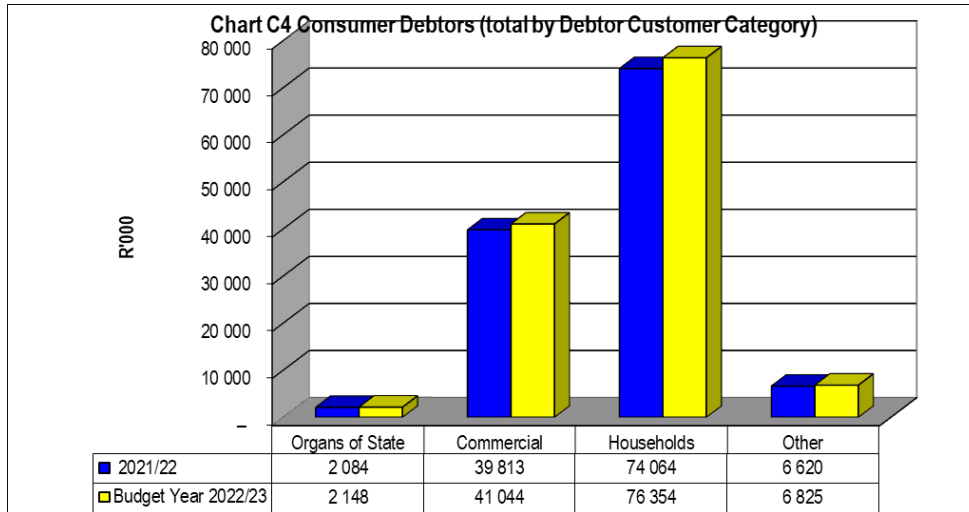


Figure 4: Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February												
Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	962	-	-	-	-	-	20 762	27 226	48 950	37 820	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	713	23	-	-	-	-	-	-	736	14	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	67	765	35	-	-	-	-	-	867	1 598	
Total By Customer Type	1000	1 742	788	35	-	-	-	20 762	27 226	50 553	39 432	

The Municipality's outstanding creditors at the end of February 2023 amount to R 50 553 million. R48.950 million (96.83%) of the outstanding creditors is due to. The Municipality has a payment arrangement with ESKOM and pays the account in terms of the arrangement. The next payment in terms of the arrangement is due in March 2023.

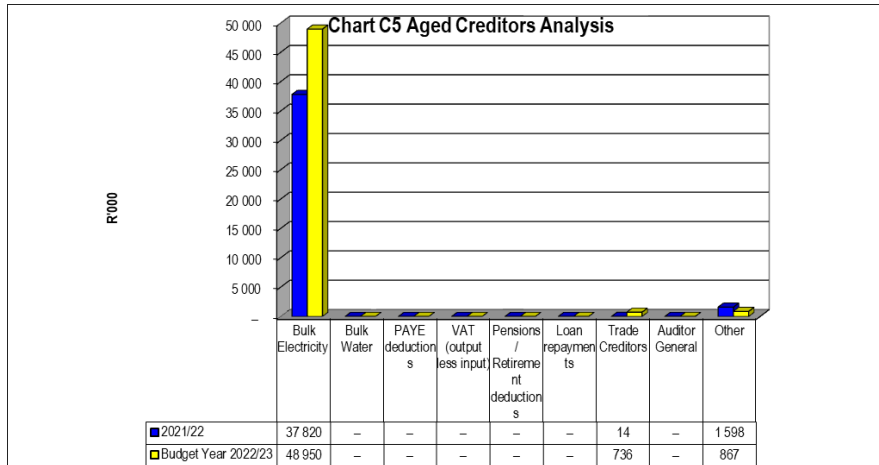


Figure 5: Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
Standard Bank Money Market Call Account		Yrs	Call investment		Variable	3.25%				16 409	101	–	4 492	21 002
														–
														–
														–
Municipality sub-total										16 409		–	4 492	21 002
Entities														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									16 409		–	4 492	21 002

The Municipality has one Call investment account with a balance of R 21.002 million at the end of February 2023. The purpose of the call account is to ring fence conditional grants.

2.4 Long Term Liabilities

REPORT TO FINANCE PORTFOLIO COMMITTEE

CEDERBERG MUNICIPALITY

SUMMARY OF EXTERNAL LOANS FOR FEBRUARY 2023

Borrowing Institution	Balance 01 February 2023	Interest Capital February 2023	Repayment February 2023	Interest Paid	Received	Balance at 31 February 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	16.96%	
ABSA (038-7230-0993)	R 1 659 637.83	R -	R -	R -	R -	R 1 659 637.83	28.70%	
ABSA (038-7230-0994)	R 785 801.84	R -	R -	R -	R -	R 785 801.84	13.59%	
ABSA (038-7230-0995)	R 905 043.97	R -	R -	R -	R -	R 905 043.97	15.65%	
STANDARD BANK (00-407-958)	R 835 202.36	R -	R -	R -	R -	R 835 202.36	14.45%	
Office Equipment - Printers Sky Metro	R 640 579.48	R 6 289.10	R 31 250.00	R -	R -	R 615 618.58	10.65%	
	R 5 806 763.45	R 6 289.10	R 31 250.00	R -	R -	R 5 781 802.55	100%	R -

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 - M08 February										
Description	Ref	2021/22				Budget Year 2022/23				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		67 214	73 048	73 048	781	50 801	50 801	-		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	225	551	551	-		848
Municipal Infrastructure Grant (VAT)		2 022	2 145	2 145	557	831	831	-		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
Provincial Government:		30 084	21 145	21 145	3 010	16 353	16 353	-		21 145
PGWC Financial Management Capacity Building Grant		250	-	-	-	-	-	-		-
Transport Infrastructure Grant		-	95	95	-	-	-	-		95
Library Services: MRFG		5 302	5 408	5 408	1 802	5 408	5 408	-		5 408
Thusong Service Centre (Sustainability Operational Support)		150	150	150	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	-	-	-	-	-	-		-
Financial Management Capability Grant		-	-	-	1 058	1 058	1 058	-		-
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	97 298	94 193	94 193	3 792	67 154	67 154	-		94 193
Capital Transfers and Grants										
National Government:		50 507	48 400	48 400	3 711	23 064	23 064	-		48 400
Municipal Infrastructure Grant (MIG)		13 482	14 316	14 316	3 711	5 541	5 541	-		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
Provincial Government:		160	10 000	10 000	-	-	-	-		10 000
Library Services MRF Capital		-	-	-	-	-	-	-		-
Municipal Drought Support		-	-	-	-	-	-	-		-
Municipal Library Support Grant (Capital)		160	-	-	-	-	-	-		-
Human Settlement Development Grant (Capital)		-	10 000	10 000	-	-	-	-		10 000
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	50 667	58 400	58 400	3 711	23 064	23 064	-		58 400
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	147 966	152 593	152 593	7 502	90 218	90 218	-		152 593

Table 16: SC7(1) Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		66 387	73 048	73 583	462	48 472	51 000	(2 527)	-5.0%	73 583
Local Government Equitable Share		55 044	61 451	61 451	-	43 706	42 710	996	2.3%	61 451
Finance Management		2 023	2 132	2 132	17	960	1 482	(522)	-35.2%	2 132
EPWP Incentive		1 755	1 359	1 359	1	1 812	945	867	91.8%	1 359
Municipal Infrastructure Grant (PMU)		816	848	846	-	818	589	260	39.0%	846
Municipal Infrastructure Grant (VAT)		1 665	2 145	2 485	-	300	1 636	(1 336)	-81.6%	2 485
Water Services Infrastructure Grant (VAT)		377	-	197	-	-	84	(84)	-100.0%	197
Integrated National Electrification Grant (VAT)		2 037	3 130	3 130	444	805	2 176	(1 370)	-63.0%	3 130
Regional Bulk Infrastructure Grant (VAT)		2 670	1 982	1 982	-	70	1 378	(1 307)	-94.9%	1 982
		-	-	-	-	-	-	-	-	-
Provincial Government:		29 647	21 145	21 641	503	13 923	14 909	(986)	-6.6%	21 641
PGWC Financial Management Capacity Building Grant		96	-	250	-	281	107	174	162.0%	250
Transport Infrastructure Grant		0	95	95	-	-	66	(66)	-100.0%	95
Library Services: MRFG		5 302	5 408	5 408	459	3 911	3 759	152	4.0%	5 408
Thusong Service Centre (Sustainability Operational Support)		138	150	150	-	-	104	(104)	-100.0%	150
CDW Support		72	152	231	-	82	140	(57)	-41.0%	231
Human Settlement Development Grant		21 728	15 340	15 340	-	9 585	10 662	(1 077)	-10.1%	15 340
Graduate Internship Grant		39	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		-	-	-	-	-	-	-	-	-
Financial Management Support Grant		1 259	-	-	-	-	-	-	-	-
Public Employment Support Grant		1 010	-	90	45	64	39	26	66.7%	90
Municipal Library Support Grant		2	-	77	-	-	33	(33)	-100.0%	77
Financial Management Capability Grant		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		96 033	94 193	95 223	965	62 395	65 908	(3 513)	-5.3%	95 223
Capital expenditure of Transfers and Grants										
National Government:		45 632	48 400	51 978	2 957	7 840	24 473	(16 633)	-68.0%	51 978
Municipal Infrastructure Grant (MIG)		10 153	14 316	16 583	-	2 003	7 757	(5 754)	-74.2%	16 583
Water Services Infrastructure Grant		2 716	-	1 311	-	-	562	(562)	-100.0%	1 311
Integrated National Electrification Grant (INEG)		14 963	20 870	20 870	2 957	5 368	9 891	(4 523)	-45.7%	20 870
Regional Bulk Infrastructure Grant (RBIg)		17 800	13 215	13 215	-	469	6 263	(5 794)	-92.5%	13 215
		-	-	-	-	-	-	-	-	-
Provincial Government:		-	10 000	10 127	-	-	4 794	(4 794)	-100.0%	10 127
Library Services MRF Capital		-	-	-	-	-	-	-	-	-
Municipal Drought Support		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant (Capital)		-	-	127	-	-	54	(54)	-	127
Human Settlement Development Grant (Capital)		-	10 000	10 000	-	-	4 740	(4 740)	-	10 000
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		45 632	58 400	62 105	2 957	7 840	29 267	(21 426)	-73.2%	62 105
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 665	152 593	157 328	3 922	70 235	95 175	(24 940)	-26.2%	157 328

The Municipality has received a total of R 90 218 million of its allocated grant budget. It has incurred expenditure of R 70 235 million (77.85%) on those grants.

Table 17: SC7(2) Expenditure against approved rollovers

WC012 Cederberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February						
Description	Ref	Budget Year 2022/23				%
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		530	-	101	429	80.9%
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
EPWP Incentive		-	-	-	-	
Municipal Infrastructure Grant (PMU)		-	-	-	-	
Municipal Infrastructure Grant (VAT)		334	-	101	232	69.6%
Water Services Infrastructure Grant (VAT)		197	-	-	197	100.0%
Integrated National Eelctrification Grant (VAT)		-	-	-	-	
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	
Provincial Government:		496	345	345	151	30.4%
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	281	281	(31)	-12.3%
Financial Management Support Grant		-	-	-	-	
Public Employment Support Grant		90	64	64	26	28.6%
Municipal Library Support Grant		77	-	-	77	100.0%
District Municipality:		-	-	-	-	
None		-	-	-	-	
Other grant providers:		-	-	-	-	
None		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1 026	345	446	580	56.5%
Capital expenditure of Approved Roll-overs						
National Government:		3 582	-	676	2 906	81.1%
Municipal Infrastructure Grant (MIG)		2 272	-	676	1 596	70.2%
Water Services Infrastructure Grant		1 311	-	-	1 311	100.0%
Integrated National Eelctrification Grant (INEG)		-	-	-	-	
Regional Bulk Infrastructure Grant (RBIG)		-	-	-	-	
Provincial Government:		127	-	-	127	100.0%
Library Services MRF Capital		-	-	-	-	
Municipal Drought Support		-	-	-	-	
Municipal Library Support Grant (Capital)		127	-	-	127	
Human Settlement Development Grant (Capital)		-	-	-	-	
District Municipality:		-	-	-	-	
None		-	-	-	-	
Other grant providers:		-	-	-	-	
None		-	-	-	-	
Total capital expenditure of Approved Roll-overs		3 709	-	676	3 033	81.8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4 735	345	1 122	3 612	76.3%

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 24 752 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 - M08 February										
Summary of Employee and Councillor remuneration	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 977	4 297	4 766	372	3 057	2 974	83	3%	4 766
Pension and UIF Contributions		300	239	591	44	327	305	22	7%	591
Medical Aid Contributions		100	100	101	7	60	65	(5)	-7%	101
Motor Vehicle Allowance		217	217	99	8	60	89	(29)	-33%	99
Cellphone Allowance		406	320	449	36	281	262	19	7%	449
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 000	5 173	6 006	466	3 785	3 694	90	2%	6 006
% increase	4		3.5%	20.1%						20.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 543	4 020	3 773	123	1 684	2 609	(925)	-35%	3 773
Pension and UIF Contributions		182	500	402	6	128	297	(170)	-57%	402
Medical Aid Contributions		-	57	700	5	38	314	(276)	-88%	700
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		174	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		350	432	264	2	71	221	(150)	-68%	264
Cellphone Allowance		113	234	162	19	86	128	(42)	-33%	162
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	22	27	1	13	17	(4)	-22%	27
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 362	5 266	5 329	156	2 020	3 587	(1 567)	-44%	5 329
% increase	4		-1.8%	-0.6%						-0.6%
Other Municipal Staff										
Basic Salaries and Wages		88 353	80 340	89 148	6 777	60 390	58 241	2 149	4%	89 148
Pension and UIF Contributions		13 903	12 929	13 753	1 175	9 069	9 123	(53)	-1%	13 753
Medical Aid Contributions		4 504	4 983	5 040	421	3 368	3 404	(37)	-1%	5 040
Overtime		4 214	3 287	3 595	374	2 604	2 362	242	10%	3 595
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 970	4 656	6 387	511	4 158	3 900	258	7%	6 387
Cellphone Allowance		431	246	423	22	278	243	35	15%	423
Housing Allowances		355	325	348	28	218	230	(13)	-6%	348
Other benefits and allowances		5 134	4 035	5 825	447	3 311	3 502	(191)	-5%	5 825
Payments in lieu of leave		1 080	2 152	2 152	176	1 460	1 460	-	-	2 152
Long service awards		525	590	590	48	400	400	-	-	590
Post-retirement benefit obligations		1 549	1 754	1 754	144	1 190	1 190	-	-	1 754
Sub Total - Other Municipal Staff		127 018	115 296	129 015	10 123	86 444	84 054	2 390	3%	129 015
% increase	4		-9.2%	1.6%						1.6%
Total Parent Municipality		137 380	125 735	140 350	10 745	92 249	91 336	913	1%	140 350
			-8.5%	2.2%						2.2%
TOTAL SALARY, ALLOWANCES & BENEFITS		137 380	125 735	140 350	10 745	92 249	91 336	913	1%	140 350
% increase	4		-8.5%	2.2%						2.2%
TOTAL MANAGERS AND STAFF		132 380	120 562	134 344	10 279	88 464	87 641	823	1%	134 344

2.7 Capital program performance

Table 19: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
Month	2021/22			Budget Year 2022/23					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	2 230	2 739	2 739	–	–	2 739	2 739	100.0%	0%
August	2 238	3 348	3 348	484	484	6 087	5 604	92.1%	1%
September	345	8 332	8 332	392	392	14 420	14 028	97.3%	1%
October	1 340	6 754	6 754	1 549	1 549	21 174	19 625	92.7%	2%
November	2 701	4 439	4 439	1 219	1 219	25 613	24 394	95.2%	2%
December	154	9 870	10 914	1 449	1 449	36 527	35 078	96.0%	2%
January	299	5 639	6 683	2	2	43 209	43 208	100.0%	0%
February	828	9 889	10 933	3 764	3 764	54 142	50 378	93.0%	5%
March	21 816	8 169	9 213	–	–	63 355	63 355	100.0%	0%
April	3 279	4 889	5 933	–	–	69 287	69 287	100.0%	–
May	3 621	3 121	4 165	–	–	73 452	73 452	100.0%	–
June	14 394	3 339	4 383	–	–	77 835	77 835	100.0%	–
Total Capital expenditure	53 247	70 530	77 835	8 858					

The Municipality has a revised capital budget of R 77 835 million. It has incurred expenditure of R 8 858 million (11.38%) on the capital budget.

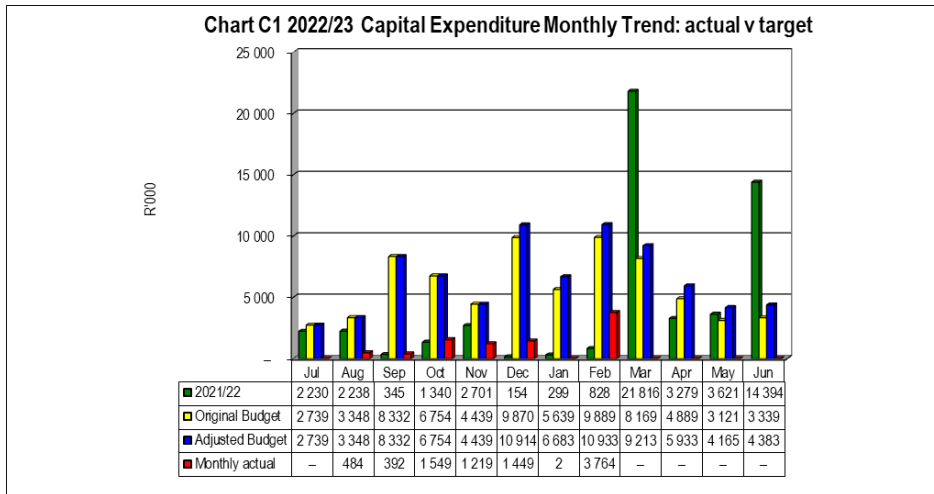


Figure 7: Capital Expenditure Monthly Trend (Actual vs Target)

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 - M08 February										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		37 581	45 624	45 624	2 957	5 837	34 303	28 466	83.0%	45 624
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14 986	22 320	22 320	2 957	5 368	15 363	9 995	65.1%	22 320
<i>LV Networks</i>		14 986	22 320	22 320	2 957	5 368	15 363	9 995	65.1%	22 320
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17 800	18 215	18 215	-	469	15 150	14 681	96.9%	18 215
<i>Distribution</i>		17 800	18 215	18 215	-	469	15 150	14 681	96.9%	18 215
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 795	5 090	5 090	-	-	3 790	3 790	100.0%	5 090
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	5 090	5 090	-	-	3 790	3 790	100.0%	5 090
<i>Waste Water Treatment Works</i>		4 795	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		1 514	2 139	9 811	-	685	5 427	4 742	87.4%	9 811
Community Facilities		1 514	2 139	9 811	-	685	5 427	4 742	87.4%	9 811
<i>Halls</i>		150	2 139	9 475	-	558	5 283	4 726	89.4%	9 475
<i>Public Ablution Facilities</i>		1 363	-	335	-	128	144	16	11.1%	335
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		394	497	488	-	-	487	487	100.0%	488
Computer Equipment		394	497	488	-	-	487	487	100.0%	488
Furniture and Office Equipment		1 033	-	188	-	10	87	76	88.1%	188
Furniture and Office Equipment		1 033	-	188	-	10	87	76	88.1%	188
Machinery and Equipment		1 202	7 350	7 350	50	251	1 850	1 599	86.4%	7 350
Machinery and Equipment		1 202	7 350	7 350	50	251	1 850	1 599	86.4%	7 350
Transport Assets		3 324	1 860	1 860	-	-	1 860	1 860	100.0%	1 860
Transport Assets		3 324	1 860	1 860	-	-	1 860	1 860	100.0%	1 860
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	45 047	57 471	65 321	3 007	6 785	44 014	37 229	84.6%	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 - M08										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		172	-	1 550	756	756	664	(92)	-13.9%	1 550
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	1 550	756	756	664	(92)	-13.9%	1 550
<i>LV Networks</i>		-	-	1 550	756	756	664	(92)	-13.9%	1 550
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		172	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		172	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		1 735	-	40	-	40	17	(23)	-133.3%	40
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 735	-	40	-	40	17	(23)	-133.3%	40
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		1 735	-	40	-	40	17	(23)	-133.3%	40
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	1 907	-	1 590	756	797	682	(115)	-16.9%	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 - M08 February										
Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		15 385	14 555	15 436	1 227	9 835	9 473	(362)	-3.8%	15 436
Roads Infrastructure		6 995	7 399	7 593	576	4 740	4 899	159	3.2%	7 593
Roads		6 512	6 513	6 703	557	4 416	4 408	(9)	-0.2%	6 703
Road Structures		483	886	890	19	324	492	168	34.1%	890
Storm water Infrastructure		714	846	887	53	501	551	50	9.1%	887
Storm water Conveyance		701	781	822	53	501	511	10	1.9%	822
Attenuation		13	65	65	-	0	40	40	99.8%	65
Electrical Infrastructure		744	664	793	45	374	515	141	27.3%	793
LV Networks		744	664	793	45	374	515	141	27.3%	793
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 147	917	793	94	452	353	(99)	-28.0%	793
Water Treatment Works		172	237	202	0	26	90	64	70.9%	202
Distribution		975	680	591	94	426	263	(163)	-61.8%	591
Sanitation Infrastructure		5 291	4 299	4 880	403	3 423	2 894	(530)	-18.3%	4 880
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 073	3 974	4 555	375	3 331	2 740	(591)	-21.6%	4 555
Waste Water Treatment Works		217	325	325	28	92	154	62	40.2%	325
Solid Waste Infrastructure		495	431	491	56	345	261	(84)	-32.0%	491
Landfill Sites		495	431	491	56	345	261	(84)	-32.0%	491
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		8 293	7 180	8 416	594	5 150	5 289	139	2.6%	8 416
Community Facilities		6 692	5 794	6 958	525	4 453	4 370	(84)	-1.9%	6 958
Halls		901	407	1 118	77	660	580	(80)	-13.8%	1 118
Libraries		7	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		16	50	48	1	3	28	26	90.5%	48
Public Open Space		5 768	5 337	5 792	448	3 791	3 762	(29)	-0.8%	5 792
Sport and Recreation Facilities		1 602	1 386	1 458	68	697	920	223	24.2%	1 458
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1 602	1 386	1 458	68	697	920	223	24.2%	1 458
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		291	533	531	-	9	294	285	97.0%	531
Operational Buildings		291	533	531	-	9	294	285	97.0%	531
Municipal Offices		291	533	531	-	9	294	285	97.0%	531
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		41	105	105	-	-	53	53	100.0%	105
Computer Equipment		41	105	105	-	-	53	53	100.0%	105
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		83	282	282	3	45	131	86	65.5%	282
Machinery and Equipment		83	282	282	3	45	131	86	65.5%	282
Transport Assets		4 417	3 268	3 227	218	2 527	1 689	(838)	-49.6%	3 227
Transport Assets		4 417	3 268	3 227	218	2 527	1 689	(838)	-49.6%	3 227
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	28 510	25 923	27 997	2 041	17 566	16 930	(637)	-3.8%	27 997

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

2.9 Other supporting documents

Cederberg Local Municipality	
Bank Reconciliation	
FEBRUARY 2023	
	Amount
Bank Statement Balance	4 286 476.28
72194774	0.00
72194480	0.00
82163324	4 021 710.71
32630263	264 765.57
Cashbook Balance	-9 176.56
39999010203	-
39999010204	-
39999010301	392 016.10
39999010302	554 975.37
39999010303	-222 129.12
39999010305	-1 984.00
39999010701	2 860 038.86
39999010702	297 789 115.42
39999010703	-300 883 052.95
39999010704	232 680.51
39999010705	-727 183.52
39999010802	6 535.71
39999010805	-6 525.71
39999010902	43 077.86
39999010905	-46 741.09
Difference	4 295 652.84
Reconciling Items	
	Difference
Debtor Payments	85 516.32
Cashier Receipts	-790 132.59
Bank Deposits	36 138.59
EFT Payments made after period end	3 155 696.00
Post Office	-14 377.62
Wages, Salaries and Council paid after period end	2 131 997.46
Funds Transferred to investment account	-
Sweeping/Offlines to be captured	-317 446.12
Other	8 260.80
	4 295 652.84
Unreconciled Difference	0.0

Figure 8: Bank Reconciliation

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

I, A. Titus, 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 February 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

A. Titus

Acting Municipal Manager of Cederberg Municipality – WC012

Signature



Date: 2023-03-14