

# **CEDERBERG MUNICIPALITY**

## **Monthly Budget Statement**

**APRIL 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.

# TABLE OF CONTENTS

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

## **LIST OF TABLES**

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

## LIST OF FIGURES

|   |    |
|---|----|
| Figure 1: Capital Sources of funding & Expenditure .....            | 15 |
| Figure 2: Collection Rate .....                                     | 16 |
| Figure 3: Aged Debtors Analysis .....                               | 27 |
| Figure 4: Consumer Debtors by Debtor Customer Category .....        | 28 |
| Figure 5: Aged Creditors Analysis .....                             | 29 |
| Figure 6: Long Term Liabilities .....                               | 30 |
| Figure 7: Capital Expenditure Monthly Trend (Actual vs Target)..... | 35 |
| Figure 8: Bank Reconciliation.....                                  | 40 |

## 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):<br>Municipal budget and reporting regulations.  |
| MFMA                               | Local Government: Municipal Finance Management Act (56/2003).<br>The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.   |
| MTREF                              | Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.   |

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

## **Legislative Framework:**

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

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

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

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

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

##### Format of monthly budget statements

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

##### Tabling of monthly budget statements

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

##### Publication of monthly budget statements

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



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

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

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

# **1 Part 1: In-Year Report**

## **1.1 Mayor's Report**

In terms of the MBRR section 3:

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

### **1.1.1 Implementation of budget in terms of SDBIP**

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

### **1.1.2 Financial problems or risks facing the Municipality**

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

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

### **1.1.3 Other information**

None

## 1.2 Council Resolutions

In terms of the MBRR section 5:

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

It is recommended that:

1. The Council takes note of the Monthly Budget Statement and supporting documentation for the month April 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         | 377 242 654.00         | 21 177 114.22         | 296 396 279.13        | 325 477 137.00       | -29 080 857.87        | -9.00%          |
| Total Operating Expenditure                            | 384 865 805.66         | 395 427 849.00         | 404 252 119.00         | 26 708 003.04         | 299 786 972.73        | 320 405 198.00       | -20 618 225.27        | -6.00%          |
| <i>Surplus/(Deficit)</i>                               | <b>- 39 250 848.88</b> | <b>- 10 431 281.00</b> | <b>- 27 009 465.00</b> | <b>- 5 530 888.82</b> | <b>- 3 390 693.60</b> | <b>5 071 939.00</b>  | <b>- 8 462 632.60</b> | <b>-167.00%</b> |
| Capital Transfers and Subsidies (Monetary allocations) | 45 631 825.64          | 58 400 477.00          | 70 757 367.00          | 1 755 329.43          | 13 809 812.01         | 52 696 207.00        | -38 886 394.99        | -74.00%         |
| 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>43 747 902.00</b>   | <b>- 3 775 559.39</b> | <b>10 419 118.41</b>  | <b>57 768 146.00</b> |                       |                 |
| Total Capital Expenditure                              | 53 246 603.84          | 70 530 477.00          | 83 517 365.00          | 3 350 507.74          | 16 448 812.83         | 72 128 663.00        | -55 679 850.17        | -77.00%         |

Actuals for operating revenue and expenditure were below YTD budget. Variances for both categories were below 10%.

The operating revenue realised is R 29.081 million under YTD budget while operating expenditure was below year to date budget by R 20.618 million. Detail on variances will be explained in sections 1.3.2.1 and 1.3.2.2.

The capital budget is R 55.680 million below YTD budget. The total budget has been adjusted to R 83 517 365 and only R16.449 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 30 April 2023.

**Table 2: Revenue by Source**

| WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April 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  |                 |                     |                 |                |                |                |                 | %            |                    |
| <b>Revenue By Source</b>   |                 |                     |                 |                |                |                |                 |              |                    |
| Property rates   | 52 404          | 67 173              | 68 790          | 5 106          | 60 033         | 58 268         | 1 765           | 3%           | 68 790             |
| Service charges - electricity revenue  | 116 302         | 126 308             | 113 772         | 7 903          | 90 511         | 98 301         | (7 789)         | -8%          | 113 772            |
| Service charges - water revenue  | 31 228          | 29 456              | 29 724          | 2 448          | 24 485         | 25 156         | (671)           | -3%          | 29 724             |
| Service charges - sanitation revenue   | 12 004          | 14 316              | 12 762          | 1 067          | 10 769         | 11 180         | (411)           | -4%          | 12 762             |
| Service charges - refuse revenue   | 12 779          | 13 818              | 14 128          | 1 177          | 11 777         | 11 668         | 109             | 1%           | 14 128             |
| Rental of facilities and equipment   | 829             | 437                 | 894             | 67             | 617            | 593            | 24              | 4%           | 894                |
| Interest earned - external investments   | 750             | 634                 | 1 151           | 38             | 1 233          | 787            | 446             | 57%          | 1 151              |
| Interest earned - outstanding debtors  | 4 288           | 4 006               | 9 950           | 2 013          | 7 963          | 6 310          | 1 653           | 26%          | 9 950              |
| Dividends received   | -               | -                   | -               | -              | -              | -              | -               | -            | -                  |
| Fines, penalties and forfeits  | 9 181           | 20 800              | 11 501          | 76             | 836            | 13 026         | (12 190)        | -94%         | 11 501             |
| Licences and permits   | 3               | 3                   | -               | 2              | 2              | 1              | 1               | 77%          | -                  |
| Agency services  | 3 672           | 4 042               | 3 648           | 200            | 3 270          | 3 367          | (97)            | -3%          | 3 648              |
| Transfers and subsidies  | 96 033          | 94 193              | 105 318         | 539            | 80 243         | 91 466         | (11 223)        | -12%         | 105 318            |
| Other revenue  | 5 465           | 7 812               | 4 694           | 541            | 4 657          | 5 900          | (1 243)         | -21%         | 4 694              |
| Gains  | 676             | 2 000               | 910             | -              | -              | (545)          | 545             | -100%        | 910                |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>345 615</b>  | <b>384 997</b>      | <b>377 243</b>  | <b>21 177</b>  | <b>296 396</b> | <b>325 477</b> | <b>(29 081)</b> | <b>-9%</b>   | <b>377 243</b>     |

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

**Interest Earned – External Investments:** The variance is 57% 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 26% above YTD budget due to high outstanding debtors and increase in the prime interest rate.

**Fines, penalties and forfeits:** Fines issued is 94% below YTD budget. The Municipality has initiated the procurement process for appointing a service provider in order to issue speed camera fines. However, the process lapsed and a new process has been initiated. The budget has been adjusted with the adjustment budget.

**Licenses and permits:** Licenses and permits are 77% above YTD budget as there was one transaction for the month of April which was above YTD budget. The budget has been adjusted with the adjustment budget.

**Transfers and Subsidies:** There is a variance of 12% below YTD budget. Income from transfers & subsidies was anticipated to be received, however due to delays in projects and downward adjustment in transfers and subsidies, it has not yet been received.

**Other Revenue:** Other revenue is 21% 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. The income projections have been adjusted accordingly with the adjustments budget.

**Gains:** Gains are 100% below YTD budget as there were no transactions to date.

### 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) - M10 April 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             | 133 052         | 9 488          | 107 158        | 110 272        | (3 114)         | -3%          | 133 052            |
| Remuneration of councillors  | 5 000           | 5 173               | 6 006           | 487            | 4 732          | 4 734          | (2)             | 0%           | 6 006              |
| Debt impairment  | 26 777          | 38 846              | 36 990          | 3 136          | 30 718         | 31 444         | (726)           | -2%          | 36 990             |
| Depreciation & asset impairment  | 26 850          | 28 151              | 27 239          | 1 876          | 22 386         | 23 003         | (617)           | -3%          | 27 239             |
| Finance charges  | 12 206          | 11 778              | 15 414          | 1 465          | 12 851         | 12 595         | 256             | 2%           | 15 414             |
| Bulk purchases - electricity   | 93 891          | 103 638             | 95 627          | 6 510          | 71 450         | 81 795         | (10 345)        | -13%         | 95 627             |
| Inventory consumed   | 8 721           | 8 185               | 11 269          | 674            | 7 920          | 8 175          | (255)           | -3%          | 11 269             |
| Contracted services  | 54 387          | 50 254              | 50 986          | 541            | 23 059         | 32 647         | (9 588)         | -29%         | 50 986             |
| Transfers and grants   | 244             | 1 030               | 380             | 69             | 358            | 294            | 64              | 22%          | 380                |
| Other expenditure  | 23 544          | 25 811              | 26 380          | 2 461          | 19 155         | 15 992         | 3 163           | 20%          | 26 380             |
| Losses   | 865             | 2 000               | 910             | -              | -              | (545)          | 545             | -100%        | 910                |
| <b>Total Expenditure</b>   | <b>384 866</b>  | <b>395 428</b>      | <b>404 252</b>  | <b>26 708</b>  | <b>299 787</b> | <b>320 405</b> | <b>(20 618)</b> | <b>-6%</b>   | <b>404 252</b>     |

**Bulk Purchases – Electricity:** Expenditure is 13% below YTD budget. Load-shedding has caused a decrease in the supply of electricity causing a decrease in the monthly bills.

**Contracted Services:** Expenditure is currently 29% below 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 22% above YTD budget. The budget for LED has been adjusted downwards with the adjustment budget & additional allocation has been received for 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, payment of MFMP training and hire charges for rental of equipment (generators) due to load-shedding.

**Losses:** Losses are 100% below YTD budget as no transactions took place yet.

### 1.3.2.3 Capital Expenditure

The breakdown for capital expenditure is as follows:

|                            | Budget (R'000) | Actual (R'000) | % Expenditure |
|----------------------------|----------------|----------------|---------------|
| Grants                     | 70 757         | 13 810         | 19.52%        |
| Internally Generated Funds | 12 760         | 2 639          | 20.68%        |
| Total                      | 83 517         | 16 449         | 19.70%        |

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

The capital expenditure is 77% 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 and contractor is on site. 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 and the contractor is on site. The INEP project is at overall 44% completion. Construction has commenced and the substation tender phase 2 is awaiting appraisal. The Informal Settlements projects (ISUPG) have been completed. The Lamberts Bay Desalination Plant project (RBIG) has been put on hold. The Municipality has received a revised gazette and allocation to be adjusted.

**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. The generators have been delivered and will be installed. The expenditure for upgrade of MV and LV networks has been. The current phase is complete. Next phase will commence in the 2023/24 financial year. The budget has also been revised with regards to internally generated funds to include purchase of vehicles for refuse removal.

**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 92.62% for April 2023. Stricter credit control measures on consumers to continue in the year (2023). The collection rate for April 2022 was at 90.38%.

### 1.3.2.6 Progress in terms of Budget Funding Plan

#### 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 - M10 April  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| 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              | 68 790            | 5 106              | 60 033             | 58 268             | 1 765               | 3%              | 68 790             |
| Service charges  | 172 313          | 183 898             | 170 386           | 12 595             | 137 542            | 146 305            | (8 762)             | -6%             | 170 386            |
| Investment revenue   | 750              | 634                 | 1 151             | 38                 | 1 233              | 787                | 446                 | 57%             | 1 151              |
| Transfers and subsidies  | 96 033           | 94 193              | 105 318           | 539                | 80 243             | 91 466             | (11 223)            | -12%            | 105 318            |
| Other own revenue  | 24 115           | 39 099              | 31 597            | 2 898              | 17 345             | 28 652             | (11 307)            | -39%            | 31 597             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>345 615</b>   | <b>384 997</b>      | <b>377 243</b>    | <b>21 177</b>      | <b>296 396</b>     | <b>325 477</b>     | <b>(29 081)</b>     | <b>-9%</b>      | <b>377 243</b>     |
| Employee costs   | 132 380          | 120 562             | 133 052           | 9 488              | 107 158            | 110 272            | (3 114)             | -3%             | 133 052            |
| Remuneration of Councillors  | 5 000            | 5 173               | 6 006             | 487                | 4 732              | 4 734              | (2)                 | -0%             | 6 006              |
| Depreciation & asset impairment  | 26 850           | 28 151              | 27 239            | 1 876              | 22 386             | 23 003             | (617)               | -3%             | 27 239             |
| Finance charges  | 12 206           | 11 778              | 15 414            | 1 465              | 12 851             | 12 595             | 256                 | 2%              | 15 414             |
| Inventory consumed and bulk purchases  | 102 612          | 111 823             | 106 896           | 7 184              | 79 370             | 89 969             | (10 600)            | -12%            | 106 896            |
| Transfers and subsidies  | 244              | 1 030               | 380               | 69                 | 358                | 294                | 64                  | 22%             | 380                |
| Other expenditure  | 105 573          | 116 911             | 115 266           | 6 139              | 72 932             | 79 537             | (6 605)             | -8%             | 115 266            |
| <b>Total Expenditure</b>   | <b>384 866</b>   | <b>395 428</b>      | <b>404 252</b>    | <b>26 708</b>      | <b>299 787</b>     | <b>320 405</b>     | <b>(20 618)</b>     | <b>-6%</b>      | <b>404 252</b>     |
| <b>Surplus/(Deficit)</b>   | <b>(39 251)</b>  | <b>(10 431)</b>     | <b>(27 009)</b>   | <b>(5 531)</b>     | <b>(3 391)</b>     | <b>5 072</b>       | <b>(8 463)</b>      | <b>-167%</b>    | <b>(27 009)</b>    |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  | 45 632           | 58 400              | 70 757            | 1 755              | 13 810             | 52 696             | (38 886)            | -74%            | 70 757             |
| 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>43 748</b>     | <b>(3 776)</b>     | <b>10 419</b>      | <b>57 768</b>      | <b>(47 349)</b>     | <b>-82%</b>     | <b>43 748</b>      |
| Share of surplus/ (deficit) of associate   | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>   | <b>9 705</b>     | <b>47 969</b>       | <b>43 748</b>     | <b>(3 776)</b>     | <b>10 419</b>      | <b>57 768</b>      | <b>(47 349)</b>     | <b>-82%</b>     | <b>43 748</b>      |
| <b>Capital expenditure &amp; funds sources</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>   | <b>53 247</b>    | <b>70 530</b>       | <b>83 517</b>     | <b>3 351</b>       | <b>16 449</b>      | <b>72 129</b>      | <b>(55 680)</b>     | <b>-77%</b>     | <b>83 517</b>      |
| Capital transfers recognised   | 45 632           | 58 400              | 70 757            | 1 755              | 13 810             | 59 912             | (46 103)            | -77%            | 70 757             |
| Borrowing  | 150              | 8 600               | -                 | (118)              | -                  | 3 300              | (3 300)             | -100%           | -                  |
| Internally generated funds   | <b>7 464</b>     | <b>3 530</b>        | <b>12 760</b>     | <b>1 713</b>       | <b>2 639</b>       | <b>8 916</b>       | <b>(6 277)</b>      | <b>-70%</b>     | <b>12 760</b>      |
| <b>Total sources of capital funds</b>  | <b>53 247</b>    | <b>70 530</b>       | <b>83 517</b>     | <b>3 351</b>       | <b>16 449</b>      | <b>72 129</b>      | <b>(55 680)</b>     | <b>-77%</b>     | <b>83 517</b>      |
| <b>Financial position</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets   | 66 544           | 40 445              | 45 719            |                    | 87 203             |                    |                     |                 | 45 719             |
| Total non current assets   | 734 370          | 818 457             | 790 648           |                    | 728 471            |                    |                     |                 | 790 648            |
| Total current liabilities  | 133 517          | 118 393             | 125 156           |                    | 133 287            |                    |                     |                 | 125 156            |
| Total non current liabilities  | 91 674           | 111 650             | 91 741            |                    | 96 244             |                    |                     |                 | 91 741             |
| Community wealth/Equity  | <b>575 723</b>   | <b>628 859</b>      | <b>619 471</b>    |                    | <b>586 142</b>     |                    |                     |                 | <b>619 471</b>     |
| <b>Cash flows</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating   | 52 036           | 69 830              | 75 490            | (2 352)            | 46 275             | 35 509             | (10 766)            | -30%            | 75 490             |
| Net cash from (used) investing   | (44 878)         | (70 530)            | (83 517)          | (3 388)            | (16 487)           | (28 042)           | (11 556)            | 41%             | (83 517)           |
| Net cash from (used) financing   | (5 093)          | 4 162               | (3 737)           | 21                 | (2 966)            | (2 953)            | 13                  | -0%             | (3 737)            |
| <b>Cash/cash equivalents at the month/year end</b>   | <b>11 815</b>    | <b>3 746</b>        | <b>51</b>         | <b>-</b>           | <b>38 638</b>      | <b>16 328</b>      | <b>(22 310)</b>     | <b>-137%</b>    | <b>51</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   | 17 424           | 15 886              | 4 716             | 4 356              | 4 035              | 3 032              | 17 538              | 60 100          | 127 087            |
| <b>Creditors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors  | 18 953           | -                   | -                 | 6 775              | 7 232              | 6 754              | 8 126               | 19 100          | 66 941             |

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

| WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April |          |                 |                     |                 |                |                |                |                 |                |                    |
|---|----------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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>1</b> |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Revenue - Functional</b>   |          |                 |                     |                 |                |                |                |                 |                |                    |
| <i>Governance and administration</i>  |          | 115 629         | 90 518              | 97 529          | 7 353          | 83 128         | 80 198         | 2 930           | 4%             | 97 529             |
| Executive and council   |          | 49 959          | 10 129              | 10 129          | -              | 10 129         | 9 214          | 915             | 10%            | 10 129             |
| Finance and administration  |          | 65 670          | 80 389              | 87 399          | 7 353          | 72 999         | 70 984         | 2 015           | 3%             | 87 399             |
| Internal audit  |          | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i>Community and public safety</i>  |          | 41 386          | 56 990              | 68 602          | 675            | 18 763         | 56 986         | (38 223)        | -67%           | 68 602             |
| Community and social services   |          | 5 537           | 7 606               | 16 361          | 435            | 5 523          | 12 924         | (7 401)         | -57%           | 16 361             |
| Sport and recreation  |          | 3 856           | 3 250               | 2 742           | 176            | 2 735          | 2 843          | (108)           | -4%            | 2 742              |
| Public safety   |          | 8 793           | 20 793              | 11 441          | 65             | 773            | 12 994         | (12 221)        | -94%           | 11 441             |
| Housing   |          | 23 200          | 25 340              | 38 057          | -              | 9 732          | 28 225         | (18 493)        | -66%           | 38 057             |
| Health  |          | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i>Economic and environmental services</i>  |          | 9 432           | 9 863               | 14 593          | 2 253          | 11 628         | 12 122         | (494)           | -4%            | 14 593             |
| Planning and development  |          | 2 684           | 2 979               | 2 408           | 75             | 2 070          | 2 513          | (443)           | -18%           | 2 408              |
| Road transport  |          | 6 748           | 6 884               | 12 185          | 2 178          | 9 557          | 9 609          | (52)            | -1%            | 12 185             |
| Environmental protection  |          | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i>Trading services</i>   |          | 228 124         | 286 026             | 267 276         | 12 652         | 196 687        | 228 867        | (32 180)        | -14%           | 267 276            |
| Energy sources  |          | 133 391         | 161 556             | 150 670         | 7 917          | 108 911        | 128 544        | (19 634)        | -15%           | 150 670            |
| Water management  |          | 56 450          | 65 428              | 67 212          | 2 488          | 42 741         | 56 302         | (13 561)        | -24%           | 67 212             |
| Waste water management  |          | 21 103          | 35 009              | 24 946          | 1 067          | 22 953         | 22 988         | (35)            | 0%             | 24 946             |
| Waste management  |          | 17 179          | 24 033              | 24 449          | 1 179          | 22 083         | 21 032         | 1 050           | 5%             | 24 449             |
| <i>Other</i>  | 4        | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Revenue - Functional</b>   | <b>2</b> | <b>394 570</b>  | <b>443 397</b>      | <b>448 000</b>  | <b>22 932</b>  | <b>310 206</b> | <b>378 173</b> | <b>(67 967)</b> | <b>-18%</b>    | <b>448 000</b>     |
| <b>Expenditure - Functional</b>   |          |                 |                     |                 |                |                |                |                 |                |                    |
| <i>Governance and administration</i>  |          | 111 432         | 105 888             | 120 933         | 8 869          | 90 642         | 90 361         | 281             | 0%             | 120 933            |
| Executive and council   |          | 12 693          | 11 895              | 13 225          | 922            | 9 962          | 10 345         | (383)           | -4%            | 13 225             |
| Finance and administration  |          | 97 714          | 92 911              | 106 556         | 7 865          | 79 804         | 79 088         | 715             | 1%             | 106 556            |
| Internal audit  |          | 1 025           | 1 082               | 1 153           | 81             | 877            | 929            | (52)            | -6%            | 1 153              |
| <i>Community and public safety</i>  |          | 65 938          | 76 866              | 70 923          | 2 535          | 47 233         | 55 662         | (8 429)         | -15%           | 70 923             |
| Community and social services   |          | 9 483           | 9 071               | 11 455          | 672            | 7 045          | 8 922          | (1 877)         | -21%           | 11 455             |
| Sport and recreation  |          | 13 141          | 12 497              | 12 686          | 932            | 10 019         | 10 442         | (423)           | -4%            | 12 686             |
| Public safety   |          | 18 743          | 28 421              | 20 485          | 790            | 18 364         | 19 489         | (1 125)         | -6%            | 20 485             |
| Housing   |          | 24 570          | 26 877              | 26 298          | 141            | 11 805         | 16 809         | (5 004)         | -30%           | 26 298             |
| Health  |          | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i>Economic and environmental services</i>  |          | 22 903          | 26 053              | 27 237          | 1 781          | 20 411         | 21 857         | (1 445)         | -7%            | 27 237             |
| Planning and development  |          | 8 561           | 11 004              | 11 639          | 695            | 8 437          | 9 146          | (709)           | -8%            | 11 639             |
| Road transport  |          | 14 342          | 15 049              | 15 598          | 1 086          | 11 974         | 12 710         | (736)           | -6%            | 15 598             |
| Environmental protection  |          | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i>Trading services</i>   |          | 184 593         | 186 621             | 185 159         | 13 523         | 141 500        | 152 524        | (11 024)        | -7%            | 185 159            |
| Energy sources  |          | 113 221         | 122 670             | 116 465         | 8 075          | 87 089         | 98 269         | (11 180)        | -11%           | 116 465            |
| Water management  |          | 32 590          | 29 886              | 31 751          | 2 540          | 25 020         | 25 141         | (121)           | 0%             | 31 751             |
| Waste water management  |          | 19 537          | 18 651              | 19 766          | 1 624          | 15 715         | 15 473         | 242             | 2%             | 19 766             |
| Waste management  |          | 19 244          | 15 414              | 17 177          | 1 285          | 13 676         | 13 641         | 35              | 0%             | 17 177             |
| <i>Other</i>  |          | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Expenditure - Functional</b>   | <b>3</b> | <b>384 866</b>  | <b>395 428</b>      | <b>404 252</b>  | <b>26 708</b>  | <b>299 787</b> | <b>320 405</b> | <b>(20 618)</b> | <b>-6%</b>     | <b>404 252</b>     |
| <b>Surplus/ (Deficit) for the year</b>  |          | <b>9 705</b>    | <b>47 969</b>       | <b>43 748</b>   | <b>(3 776)</b> | <b>10 419</b>  | <b>57 768</b>  | <b>(47 349)</b> | <b>-82%</b>    | <b>43 748</b>      |

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) - M10 April |          |                 |                     |                 |                |                |                |                 |                |                    |
|---|----------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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         | 9 214          | 915             | 9.9%           | 10 129             |
| Vote 2 - Office of Municipal Manager  |          | 39              | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 3 - Financial Administrative Services  |          | 62 636          | 76 256              | 84 178          | 7 150          | 70 358         | 67 523         | 2 835           | 4.2%           | 84 178             |
| Vote 4 - Community Development Services   |          | 7 983           | 9 301               | 18 401          | 489            | 7 345          | 14 632         | (7 287)         | -49.8%         | 18 401             |
| Vote 5 - Corporate and Strategic Services   |          | 547             | 2 437               | 874             | 146            | 806            | 1 599          | (793)           | -49.6%         | 874                |
| Vote 6 - Planning and Development Services  |          | 2 684           | 2 979               | 2 708           | 75             | 2 070          | 2 663          | (593)           | -22.3%         | 2 708              |
| Vote 7 - Public Safety  |          | 12 467          | 24 836              | 15 097          | 267            | 4 056          | 16 365         | (12 310)        | -75.2%         | 15 097             |
| Vote 8 - Electricity  |          | 133 391         | 161 556             | 150 670         | 7 917          | 108 911        | 128 544        | (19 634)        | -15.3%         | 150 670            |
| Vote 9 - Waste Management   |          | 17 179          | 24 033              | 24 449          | 1 179          | 22 083         | 21 032         | 1 050           | 5.0%           | 24 449             |
| Vote 10 - Waste Water Management  |          | 21 103          | 35 009              | 24 946          | 1 067          | 22 953         | 22 988         | (35)            | -0.2%          | 24 946             |
| Vote 11 - Water   |          | 56 450          | 65 428              | 67 212          | 2 488          | 42 741         | 56 302         | (13 561)        | -24.1%         | 67 212             |
| Vote 12 - Housing   |          | 23 200          | 25 340              | 38 057          | -              | 9 732          | 28 225         | (18 493)        | -65.5%         | 38 057             |
| Vote 13 - Road Transport  |          | 3 076           | 2 842               | 8 537           | 1 978          | 6 287          | 6 242          | 45              | 0.7%           | 8 537              |
| Vote 14 - Sports and Recreation   |          | 3 856           | 3 250               | 2 742           | 176            | 2 735          | 2 843          | (108)           | -3.8%          | 2 742              |
| <b>Total Revenue by Vote</b>  | <b>2</b> | <b>394 570</b>  | <b>443 397</b>      | <b>448 000</b>  | <b>22 932</b>  | <b>310 206</b> | <b>378 173</b> | <b>(67 967)</b> | <b>-18.0%</b>  | <b>448 000</b>     |
| <b>Expenditure by Vote</b>  |          |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - Executive and Council  | 1        | 7 667           | 7 620               | 8 871           | 683            | 6 814          | 6 686          | 128             | 1.9%           | 8 871              |
| Vote 2 - Office of Municipal Manager  |          | 13 737          | 15 304              | 15 660          | 1 035          | 11 623         | 12 310         | (688)           | -5.6%          | 15 660             |
| Vote 3 - Financial Administrative Services  |          | 59 569          | 62 492              | 71 225          | 5 381          | 52 895         | 52 260         | 635             | 1.2%           | 71 225             |
| Vote 4 - Community Development Services   |          | 13 385          | 11 570              | 13 094          | 572            | 9 337          | 10 489         | (1 152)         | -11.0%         | 13 094             |
| Vote 5 - Corporate and Strategic Services   |          | 22 665          | 19 073              | 21 399          | 1 691          | 17 248         | 16 185         | 1 062           | 6.6%           | 21 399             |
| Vote 6 - Planning and Development Services  |          | 9 621           | 6 959               | 9 696           | 737            | 6 986          | 7 552          | (567)           | -7.5%          | 9 696              |
| Vote 7 - Public Safety  |          | 23 342          | 33 160              | 26 446          | 1 079          | 21 152         | 23 953         | (2 801)         | -11.7%         | 26 446             |
| Vote 8 - Electricity  |          | 113 221         | 122 670             | 116 465         | 8 075          | 87 089         | 98 269         | (11 180)        | -11.4%         | 116 465            |
| Vote 9 - Waste Management   |          | 19 244          | 15 414              | 17 177          | 1 285          | 13 676         | 13 641         | 35              | 0.3%           | 17 177             |
| Vote 10 - Waste Water Management  |          | 18 260          | 17 088              | 18 348          | 1 546          | 14 670         | 14 283         | 388             | 2.7%           | 18 348             |
| Vote 11 - Water   |          | 32 590          | 29 886              | 31 751          | 2 540          | 25 020         | 25 141         | (121)           | -0.5%          | 31 751             |
| Vote 12 - Housing   |          | 24 570          | 26 877              | 26 298          | 141            | 11 805         | 16 809         | (5 004)         | -29.8%         | 26 298             |
| Vote 13 - Road Transport  |          | 13 852          | 14 817              | 15 136          | 1 012          | 11 453         | 12 384         | (931)           | -7.5%          | 15 136             |
| Vote 14 - Sports and Recreation   |          | 13 141          | 12 497              | 12 686          | 932            | 10 019         | 10 442         | (423)           | -4.0%          | 12 686             |
| <b>Total Expenditure by Vote</b>  | <b>2</b> | <b>384 866</b>  | <b>395 428</b>      | <b>404 252</b>  | <b>26 708</b>  | <b>299 787</b> | <b>320 405</b> | <b>(20 618)</b> | <b>-6.4%</b>   | <b>404 252</b>     |
| <b>Surplus/ (Deficit) for the year</b>  | <b>2</b> | <b>9 705</b>    | <b>47 969</b>       | <b>43 748</b>   | <b>(3 776)</b> | <b>10 419</b>  | <b>57 768</b>  | <b>(47 349)</b> | <b>-82.0%</b>  | <b>43 748</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) - M10 April  |     |                 |                     |                 |                |                |                |                 |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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              | 68 790          | 5 106          | 60 033         | 58 268         | 1 765           | 3%             | 68 790             |
| Service charges - electricity revenue  |     | 116 302         | 126 308             | 113 772         | 7 903          | 90 511         | 98 301         | (7 789)         | -8%            | 113 772            |
| Service charges - water revenue  |     | 31 228          | 29 456              | 29 724          | 2 448          | 24 485         | 25 156         | (671)           | -3%            | 29 724             |
| Service charges - sanitation revenue   |     | 12 004          | 14 316              | 12 762          | 1 067          | 10 769         | 11 180         | (411)           | -4%            | 12 762             |
| Service charges - refuse revenue   |     | 12 779          | 13 818              | 14 128          | 1 177          | 11 777         | 11 668         | 109             | 1%             | 14 128             |
| Rental of facilities and equipment   |     | 829             | 437                 | 894             | 67             | 617            | 593            | 24              | 4%             | 894                |
| Interest earned - external investments   |     | 750             | 634                 | 1 151           | 38             | 1 233          | 787            | 446             | 57%            | 1 151              |
| Interest earned - outstanding debtors  |     | 4 288           | 4 006               | 9 950           | 2 013          | 7 963          | 6 310          | 1 653           | 26%            | 9 950              |
| Dividends received   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Fines, penalties and forfeits  |     | 9 181           | 20 800              | 11 501          | 76             | 836            | 13 026         | (12 190)        | -94%           | 11 501             |
| Licences and permits   |     | 3               | 3                   | -               | 2              | 2              | 1              | 1               | 77%            | -                  |
| Agency services  |     | 3 672           | 4 042               | 3 648           | 200            | 3 270          | 3 367          | (97)            | -3%            | 3 648              |
| Transfers and subsidies  |     | 96 033          | 94 193              | 105 318         | 539            | 80 243         | 91 466         | (11 223)        | -12%           | 105 318            |
| Other revenue  |     | 5 465           | 7 812               | 4 694           | 541            | 4 657          | 5 900          | (1 243)         | -21%           | 4 694              |
| Gains  |     | 676             | 2 000               | 910             | -              | -              | (545)          | 545             | -100%          | 910                |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   |     | <b>345 615</b>  | <b>384 997</b>      | <b>377 243</b>  | <b>21 177</b>  | <b>296 396</b> | <b>325 477</b> | <b>(29 081)</b> | <b>-9%</b>     | <b>377 243</b>     |
| <b>Expenditure By Type</b>   |     |                 |                     |                 |                |                |                |                 |                |                    |
| Employee related costs   |     | 132 380         | 120 562             | 133 052         | 9 488          | 107 158        | 110 272        | (3 114)         | -3%            | 133 052            |
| Remuneration of councillors  |     | 5 000           | 5 173               | 6 006           | 487            | 4 732          | 4 734          | (2)             | 0%             | 6 006              |
| Debt impairment  |     | 26 777          | 38 846              | 36 990          | 3 136          | 30 718         | 31 444         | (726)           | -2%            | 36 990             |
| Depreciation & asset impairment  |     | 26 850          | 28 151              | 27 239          | 1 876          | 22 386         | 23 003         | (617)           | -3%            | 27 239             |
| Finance charges  |     | 12 206          | 11 778              | 15 414          | 1 465          | 12 851         | 12 595         | 256             | 2%             | 15 414             |
| Bulk purchases - electricity   |     | 93 891          | 103 638             | 95 627          | 6 510          | 71 450         | 81 795         | (10 345)        | -13%           | 95 627             |
| Inventory consumed   |     | 8 721           | 8 185               | 11 269          | 674            | 7 920          | 8 175          | (255)           | -3%            | 11 269             |
| Contracted services  |     | 54 387          | 50 254              | 50 986          | 541            | 23 059         | 32 647         | (9 588)         | -29%           | 50 986             |
| Transfers and grants   |     | 244             | 1 030               | 380             | 69             | 358            | 294            | 64              | 22%            | 380                |
| Other expenditure  |     | 23 544          | 25 811              | 26 380          | 2 461          | 19 155         | 15 992         | 3 163           | 20%            | 26 380             |
| Losses   |     | 865             | 2 000               | 910             | -              | -              | (545)          | 545             | -100%          | 910                |
| <b>Total Expenditure</b>   |     | <b>384 866</b>  | <b>395 428</b>      | <b>404 252</b>  | <b>26 708</b>  | <b>299 787</b> | <b>320 405</b> | <b>(20 618)</b> | <b>-6%</b>     | <b>404 252</b>     |
| <b>Surplus/(Deficit)</b>   |     |                 |                     |                 |                |                |                |                 |                |                    |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  |     | (39 251)        | (10 431)            | (27 009)        | (5 531)        | (3 391)        | 5 072          | (8 463)         | (0)            | (27 009)           |
| 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              | 70 757          | 1 755          | 13 810         | 52 696         | (38 886)        | (0)            | 70 757             |
| 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>43 748</b>   | <b>(3 776)</b> | <b>10 419</b>  | <b>57 768</b>  |                 |                | <b>43 748</b>      |
| Taxation   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) after taxation</b>  |     | <b>9 705</b>    | <b>47 969</b>       | <b>43 748</b>   | <b>(3 776)</b> | <b>10 419</b>  | <b>57 768</b>  |                 |                | <b>43 748</b>      |
| Attributable to minorities   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) attributable to municipality</b>  |     | <b>9 705</b>    | <b>47 969</b>       | <b>43 748</b>   | <b>(3 776)</b> | <b>10 419</b>  | <b>57 768</b>  |                 |                | <b>43 748</b>      |
| Share of surplus/ (deficit) of associate   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>   |     | <b>9 705</b>    | <b>47 969</b>       | <b>43 748</b>   | <b>(3 776)</b> | <b>10 419</b>  | <b>57 768</b>  |                 |                | <b>43 748</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) - M10 April   |        |                 |                 |                     |                |               |               |                 |                |                    |
|---|--------|-----------------|-----------------|---------------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| 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           | 7 032               | 1 720          | 5 467         | 5 546         | (79)            | -1%            | 7 032              |
| 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           | 13 215        | (12 746)        | -96%           | 13 215             |
| Vote 12 - Housing   |        | -               | 10 000          | 14 255              | -              | -             | 10 328        | (10 328)        | -100%          | 14 255             |
| Vote 13 - Road Transport  |        | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 14 - Sports and Recreation   |        | 870             | -               | 40                  | -              | 40            | 29            | 12              | 40%            | 40                 |
| <b>Total Capital Multi-year expenditure</b>   | 4.7    | <b>26 211</b>   | <b>25 686</b>   | <b>34 542</b>       | <b>1 720</b>   | <b>5 976</b>  | <b>29 117</b> | <b>(23 140)</b> | <b>-79%</b>    | <b>34 542</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             | 510                 | -              | -             | 441           | (441)           | -100%          | 510                |
| Vote 4 - Community Development Services   | 150    | 2 139           | 2 139           | 9 202               | -              | 559           | 7 270         | (6 711)         | -92%           | 9 202              |
| Vote 5 - Corporate and Strategic Services   | 396    | 480             | 480             | 550                 | -              | 10            | 515           | (505)           | -98%           | 550                |
| Vote 6 - Planning and Development Services  | -      | 17              | 17              | 19                  | -              | 14            | 19            | (5)             | -25%           | 19                 |
| Vote 7 - Public Safety  | 475    | -               | 700             | -                   | -              | -             | 350           | (350)           | -100%          | 700                |
| Vote 8 - Electricity  | 15 355 | 26 880          | 26 880          | 26 756              | 1 565          | 9 480         | 23 100        | (13 620)        | -59%           | 26 756             |
| Vote 9 - Waste Management   | 2 849  | 1 105           | 2 600           | 2 600               | -              | 3             | 1 853         | (1 849)         | -100%          | 2 600              |
| Vote 10 - Waste Water Management  | 173    | 10 225          | 615             | 615                 | 30             | 229           | 3 834         | (3 605)         | -94%           | 615                |
| Vote 11 - Water   | 4 611  | 2 689           | 6 896           | 6 896               | 35             | 35            | 4 516         | (4 481)         | -99%           | 6 896              |
| Vote 12 - Housing   | 1 289  | -               | 335             | 335                 | -              | 128           | 239           | (112)           | -47%           | 335                |
| Vote 13 - Road Transport  | -      | 960             | 641             | 641                 | -              | 14            | 801           | (787)           | -98%           | 641                |
| Vote 14 - Sports and Recreation   | 1 736  | -               | 150             | 150                 | -              | -             | 75            | (75)            | -100%          | 150                |
| <b>Total Capital single-year expenditure</b>  | 4      | <b>27 036</b>   | <b>44 844</b>   | <b>48 975</b>       | <b>1 631</b>   | <b>10 472</b> | <b>43 012</b> | <b>(32 540)</b> | <b>-76%</b>    | <b>48 975</b>      |
| <b>Total Capital Expenditure</b>  |        | <b>53 247</b>   | <b>70 530</b>   | <b>83 517</b>       | <b>3 351</b>   | <b>16 449</b> | <b>72 129</b> | <b>(55 680)</b> | <b>-77%</b>    | <b>83 517</b>      |
| <b>Capital Expenditure - Functional Classification</b>  |        |                 |                 |                     |                |               |               |                 |                |                    |
| <b>Governance and administration</b>  |        | <b>397</b>      | <b>830</b>      | <b>1 060</b>        | <b>-</b>       | <b>10</b>     | <b>956</b>    | <b>(945)</b>    | <b>-99%</b>    | <b>1 060</b>       |
| Executive and council   |        | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Finance and administration  |        | 397             | 830             | 1 060               | -              | 10            | 956           | (945)           | -99%           | 1 060              |
| Internal audit  |        | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| <b>Community and public safety</b>  |        | <b>4 520</b>    | <b>12 139</b>   | <b>24 683</b>       | <b>-</b>       | <b>727</b>    | <b>18 291</b> | <b>(17 563)</b> | <b>-96%</b>    | <b>24 683</b>      |
| Community and social services   |        | 150             | 2 139           | 9 202               | -              | 559           | 7 270         | (6 711)         | -92%           | 9 202              |
| Sport and recreation  |        | 2 606           | -               | 190                 | -              | 40            | 104           | (63)            | -61%           | 190                |
| Public safety   |        | 475             | -               | 700                 | -              | -             | 350           | (350)           | -100%          | 700                |
| Housing   |        | 1 289           | 10 000          | 14 590              | -              | 128           | 10 567        | (10 439)        | -99%           | 14 590             |
| Health  |        | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| <b>Economic and environmental services</b>  |        | <b>2 699</b>    | <b>3 449</b>    | <b>7 693</b>        | <b>1 720</b>   | <b>5 495</b>  | <b>6 365</b>  | <b>(870)</b>    | <b>-14%</b>    | <b>7 693</b>       |
| Planning and development  |        | 2 699           | 2 489           | 7 051               | 1 720          | 5 481         | 5 564         | (83)            | -1%            | 7 051              |
| Road transport  |        | -               | 960             | 641                 | -              | 14            | 801           | (787)           | -98%           | 641                |
| Environmental protection  |        | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| <b>Trading services</b>   |        | <b>45 630</b>   | <b>54 113</b>   | <b>50 082</b>       | <b>1 631</b>   | <b>10 217</b> | <b>46 518</b> | <b>(36 301)</b> | <b>-78%</b>    | <b>50 082</b>      |
| Energy sources  |        | 15 402          | 26 880          | 26 756              | 1 565          | 9 480         | 23 100        | (13 620)        | -59%           | 26 756             |
| Water management  |        | 22 411          | 15 903          | 20 111              | 35             | 504           | 17 731        | (17 226)        | -97%           | 20 111             |
| Waste water management  |        | 4 968           | 10 225          | 615                 | 30             | 229           | 3 834         | (3 605)         | -94%           | 615                |
| Waste management  |        | 2 849           | 1 105           | 2 600               | -              | 3             | 1 853         | (1 849)         | -100%          | 2 600              |
| <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>83 517</b>       | <b>3 351</b>   | <b>16 449</b> | <b>72 129</b> | <b>(55 680)</b> | <b>-77%</b>    | <b>83 517</b>      |
| <b>Funded by:</b>   |        |                 |                 |                     |                |               |               |                 |                |                    |
| National Government   |        | 45 632          | 48 400          | 51 984              | 1 755          | 13 808        | 47 299        | (33 490)        | -71%           | 51 984             |
| Provincial Government   |        | -               | 10 000          | 18 773              | -              | 1             | 12 614        | (12 612)        | -100%          | 18 773             |
| District Municipality   |        | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Transfers and subsidies - capital (monetary allocations)<br>(National / Provincial Departmental Agencies, Households,<br>Non-profit Institutions, Private Enterprises, Public<br>Corporations, Higher Educational Institutions) |        | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| <b>Transfers recognised - capital</b>   |        | <b>45 632</b>   | <b>58 400</b>   | <b>70 757</b>       | <b>1 755</b>   | <b>13 810</b> | <b>59 912</b> | <b>(46 103)</b> | <b>-77%</b>    | <b>70 757</b>      |
| <b>Borrowing</b>  | 6      | <b>150</b>      | <b>8 600</b>    | <b>-</b>            | <b>(118)</b>   | <b>-</b>      | <b>3 300</b>  | <b>(3 300)</b>  | <b>-100%</b>   | <b>-</b>           |
| <b>Internally generated funds</b>   |        | <b>7 464</b>    | <b>3 530</b>    | <b>12 760</b>       | <b>1 713</b>   | <b>2 639</b>  | <b>8 916</b>  | <b>(6 277)</b>  | <b>-70%</b>    | <b>12 760</b>      |
| <b>Total Capital Funding</b>  |        | <b>53 247</b>   | <b>70 530</b>   | <b>83 517</b>       | <b>3 351</b>   | <b>16 449</b> | <b>72 129</b> | <b>(55 680)</b> | <b>-77%</b>    | <b>83 517</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 - M10 April</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               | 51              | 7 353          | 51                 |
| Call investment deposits  |     | 8 557           | -                   | -               | 31 284         | -                  |
| Consumer debtors  |     | 34 657          | 27 093              | 33 056          | 30 930         | 33 056             |
| Other debtors   |     | 18 617          | 8 200               | 11 158          | 16 120         | 11 158             |
| Current portion of long-term receivables  |     | -               | -                   | -               | -              | -                  |
| Inventory   |     | 1 454           | 1 406               | 1 454           | 1 516          | 1 454              |
| <b>Total current assets</b>   |     | <b>66 544</b>   | <b>40 445</b>       | <b>45 719</b>   | <b>87 203</b>  | <b>45 719</b>      |
| <b>Non current assets</b>   |     |                 |                     |                 |                |                    |
| Long-term receivables   |     | -               | -                   | -               | 38             | -                  |
| Investments   |     | -               | -                   | -               | -              | -                  |
| Investment property   |     | 74 398          | 76 953              | 74 345          | 74 353         | 74 345             |
| Investments in Associate  |     | -               | -                   | -               | -              | -                  |
| Property, plant and equipment   |     | 658 928         | 740 666             | 715 412         | 653 035        | 715 412            |
| Biological  |     | -               | -                   | -               | -              | -                  |
| Intangible  |     | 1 044           | 838                 | 892             | 1 044          | 892                |
| Other non-current assets  |     | -               | -                   | -               | -              | -                  |
| <b>Total non current assets</b>   |     | <b>734 370</b>  | <b>818 457</b>      | <b>790 648</b>  | <b>728 471</b> | <b>790 648</b>     |
| <b>TOTAL ASSETS</b>   |     | <b>800 914</b>  | <b>858 902</b>      | <b>836 368</b>  | <b>815 673</b> | <b>836 368</b>     |
| <b>LIABILITIES</b>  |     |                 |                     |                 |                |                    |
| <b>Current liabilities</b>  |     |                 |                     |                 |                |                    |
| Bank overdraft  |     | -               | -                   | -               | -              | -                  |
| Borrowing   |     | 459             | 4 648               | 3 947           | 459            | 3 947              |
| Consumer deposits   |     | 2 637           | 2 738               | 2 749           | 2 878          | 2 749              |
| Trade and other payables  |     | 118 781         | 96 705              | 103 713         | 117 820        | 103 713            |
| Provisions  |     | 11 640          | 14 303              | 14 746          | 12 131         | 14 746             |
| <b>Total current liabilities</b>  |     | <b>133 517</b>  | <b>118 393</b>      | <b>125 156</b>  | <b>133 287</b> | <b>125 156</b>     |
| <b>Non current liabilities</b>  |     |                 |                     |                 |                |                    |
| Borrowing   |     | 7 652           | 17 407              | 216             | 4 445          | 216                |
| Provisions  |     | 84 022          | 94 244              | 91 525          | 91 799         | 91 525             |
| <b>Total non current liabilities</b>  |     | <b>91 674</b>   | <b>111 650</b>      | <b>91 741</b>   | <b>96 244</b>  | <b>91 741</b>      |
| <b>TOTAL LIABILITIES</b>  |     | <b>225 191</b>  | <b>230 044</b>      | <b>216 897</b>  | <b>229 531</b> | <b>216 897</b>     |
| <b>NET ASSETS</b>   | 2   | <b>575 723</b>  | <b>628 859</b>      | <b>619 471</b>  | <b>586 142</b> | <b>619 471</b>     |
| <b>COMMUNITY WEALTH/EQUITY</b>  |     |                 |                     |                 |                |                    |
| Accumulated Surplus/(Deficit)   |     | 575 723         | 628 859             | 619 471         | 586 142        | 619 471            |
| Reserves  |     | -               | -                   | -               | -              | -                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>  | 2   | <b>575 723</b>  | <b>628 859</b>      | <b>619 471</b>  | <b>586 142</b> | <b>619 471</b>     |



**Table 10: C7 Cash Flow**

| WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M10 April |     |                 |                     |                 |                |                 |                 |                 |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|--------------------|
| 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              | 66 223          | 4 514          | 52 783          | 51 697          | 1 086           | 2%             | 66 223             |
| Service charges   |     | 157 164         | 170 975             | 161 924         | 12 276         | 136 006         | 139 295         | (3 290)         | -2%            | 161 924            |
| Other revenue   |     | 14 202          | 15 555              | 10 497          | 1 339          | 9 037           | 9 678           | (641)           | -7%            | 10 497             |
| Transfers and Subsidies - Operational                                       |     | 101 337         | 94 193              | 104 227         | -              | 86 767          | 90 364          | (3 597)         | -4%            | 104 227            |
| Transfers and Subsidies - Capital   |     | 45 632          | 58 400              | 65 972          | -              | 34 077          | 37 967          | (3 890)         | -10%           | 65 972             |
| Interest  |     | 710             | 634                 | 1 151           | 38             | 1 233           | 1 038           | 195             | 19%            | 1 151              |
| Dividends   |     | -               | -                   | -               | -              | -               | -               | -               |                | -                  |
| <b>Payments</b>   |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| Suppliers and employees   |     | (309 825)       | (327 608)           | (327 903)       | (19 891)       | (267 799)       | (289 418)       | (21 618)        | 7%             | (327 903)          |
| Finance charges   |     | (4 758)         | (3 425)             | (6 221)         | (559)          | (5 470)         | (4 416)         | 1 054           | -24%           | (6 221)            |
| Transfers and Grants  |     | (244)           | (1 030)             | (380)           | (69)           | (358)           | (697)           | (339)           | 49%            | (380)              |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>                            |     | <b>52 036</b>   | <b>69 830</b>       | <b>75 490</b>   | <b>(2 352)</b> | <b>46 275</b>   | <b>35 509</b>   | <b>(10 766)</b> | <b>-30%</b>    | <b>75 490</b>      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                 |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| <b>Receipts</b>   |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| Proceeds on disposal of PPE   |     | -               | -                   | -               | -              | -               | -               | -               |                | -                  |
| Decrease (increase) in non-current receivables                              |     | 32              | -                   | -               | (38)           | (38)            | -               | (38)            | #DIV/0!        | -                  |
| Decrease (increase) in non-current investments                              |     | -               | -                   | -               | -              | -               | -               | -               |                | -                  |
| <b>Payments</b>   |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| Capital assets  |     | (44 910)        | (70 530)            | (83 517)        | (3 351)        | (16 449)        | (28 042)        | (11 593)        | 41%            | (83 517)           |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>                            |     | <b>(44 878)</b> | <b>(70 530)</b>     | <b>(83 517)</b> | <b>(3 388)</b> | <b>(16 487)</b> | <b>(28 042)</b> | <b>(11 556)</b> | <b>41%</b>     | <b>(83 517)</b>    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                 |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| <b>Receipts</b>   |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| Short term loans  |     | -               | -                   | -               | -              | -               | -               | -               |                | -                  |
| Borrowing long term/refinancing   |     | -               | 8 600               | -               | -              | -               | -               | -               |                | -                  |
| Increase (decrease) in consumer deposits                                    |     | 221             | 210                 | 210             | 15             | 241             | 207             | 35              | 17%            | 210                |
| <b>Payments</b>   |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| Repayment of borrowing  |     | (5 314)         | (4 648)             | (3 947)         | 6              | (3 207)         | (3 160)         | 47              | -1%            | (3 947)            |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>                            |     | <b>(5 093)</b>  | <b>4 162</b>        | <b>(3 737)</b>  | <b>21</b>      | <b>(2 966)</b>  | <b>(2 953)</b>  | <b>13</b>       | <b>0%</b>      | <b>(3 737)</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>                                |     |                 |                     |                 |                |                 |                 |                 |                |                    |
|   |     | <b>2 065</b>    | <b>3 461</b>        | <b>(11 764)</b> | <b>(5 719)</b> | <b>26 823</b>   | <b>4 513</b>    |                 |                | <b>(11 764)</b>    |
| Cash/cash equivalents at beginning:   |     | 9 750           | 285                 | 11 815          |                | 11 815          | 11 815          |                 |                | 11 815             |
| Cash/cash equivalents at month/year end:                                    |     | 11 815          | 3 746               | 51              |                | 38 638          | 16 328          |                 |                | 51                 |

**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 - M10 April  |     |                     |                |                 |                 |                |               |                 |               |               |                |                |                 |   |                        |                        |
|--|-----|---------------------|----------------|-----------------|-----------------|----------------|---------------|-----------------|---------------|---------------|----------------|----------------|-----------------|---|------------------------|------------------------|
| 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 Outcome | April Outcome  | May Budget     | June Budget     | Budget Year 2022/23                                 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| <b>Cash Receipts By Source</b>   |     |                     |                |                 |                 |                |               |                 |               |               |                |                |                 |   |                        |                        |
| Property rates   |     | 3 823               | 6 034          | 4 402           | 7 998           | 5 161          | 6 107         | 4 545           | 5 330         | 4 868         | 4 514          | 4 535          | 8 905           | 66 223  | 64 869                 | 67 788                 |
| Service charges - electricity revenue  |     | 11 689              | 10 866         | 9 686           | 11 112          | 7 871          | 8 457         | 8 620           | 8 356         | 8 543         | 8 615          | 8 634          | 12 253          | 114 702   | 132 470                | 142 366                |
| Service charges - water revenue  |     | 2 640               | 2 447          | 893             | 2 476           | 1 646          | 2 267         | 1 932           | 2 352         | 2 155         | 2 439          | 2 020          | 1 109           | 24 376  | 24 553                 | 25 658                 |
| Service charges - sanitation revenue   |     | 860                 | 878            | 784             | 885             | 859            | 958           | 824             | 782           | 877           | 1 069          | 1 087          | 455             | 10 317  | 12 732                 | 13 305                 |
| Service charges - refuse   |     | 933                 | 1 035          | 835             | 488             | 535            | 1 016         | 927             | 873           | 2 014         | 1 127          | 1 010          | 1 737           | 12 529  | 12 527                 | 13 091                 |
| Rental of facilities and equipment   |     | 51                  | 94             | 71              | (862)           | 954            | 54            | 37              | 57            | 94            | 67             | 36             | 241             | 894   | 456                    | 477                    |
| Interest earned - external investments   |     | 86                  | 155            | 164             | 23              | 214            | 107           | 130             | 142           | 173           | 38             | 53             | (135)           | 1 151   | 662                    | 692                    |
| Interest earned - outstanding debtors  |     | 25                  | (749)          | 2 347           | 370             | 1 424          | 1 277         | (1 082)         | 277           | (530)         | (973)          | -              | (2 386)         | -   | -                      | -                      |
| Dividends received   |     | -                   | -              | -               | -               | -              | -             | -               | -             | -             | -              | -              | -               | -   | -                      | -                      |
| Fines, penalties and forfeits  |     | 75                  | 87             | 80              | 96              | 70             | 72            | 73              | 107           | 99            | 76             | 257            | 168             | 1 261   | 3 263                  | 3 267                  |
| Licences and permits   |     | -                   | -              | -               | -               | -              | -             | -               | -             | 2             | -              | -              | (2)             | -   | 3                      | 3                      |
| Agency services  |     | 200                 | 473            | 411             | 333             | 327            | 235           | 416             | 331           | 343           | 200            | 216            | 162             | 3 648   | 4 219                  | 4 409                  |
| Transfers and Subsidies - Operational  |     | 35 070              | 4 275          | -               | 2 188           | 1 304          | 20 525        | -               | 3 792         | 19 613        | -              | 1 725          | 15 735          | 104 227   | 81 903                 | 93 509                 |
| Other revenue  |     | (1 138)             | 194            | 609             | 1 961           | 72             | (284)         | 252             | 395           | 1 256         | 995            | 302            | 80              | 4 694   | 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>22 793</b> | <b>39 506</b> | <b>18 167</b>  | <b>19 875</b>  | <b>38 322</b>   | <b>344 022</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           | -               | 3 711         | 11 013        | -              | 6 723          | 25 172          | 65 972  | 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  |     | -                   | -              | -               | -               | -              | -             | -               | -             | -             | -              | -              | -               | -   | 3 400                  | -                      |
| Increase (decrease) in consumer deposits   |     | 48                  | 34             | 1               | 13              | 26             | 16            | 16              | 37            | 35            | 15             | 17             | (49)            | 210   | 210                    | 210                    |
| Decrease (increase) in non-current receivables   |     | -                   | -              | -               | -               | -              | -             | -               | -             | -             | (38)           | -              | 38              | -   | -                      | -                      |
| 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>26 541</b> | <b>50 554</b> | <b>18 145</b>  | <b>26 615</b>  | <b>63 483</b>   | <b>410 204</b>                                      | <b>396 060</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          | 10 306        | 9 421         | 9 272          | 9 558          | 15 806          | 131 636   | 125 999                | 134 519                |
| Remuneration of councillors  |     | 493                 | 346            | 448             | 464             | 474            | 640           | 454             | 466           | 460           | 487            | 388            | 886             | 6 006   | 5 530                  | 5 917                  |
| Interest paid  |     | 199                 | 211            | 717             | 23              | 354            | 886           | 1 171           | 23            | 1 328         | 559            | 285            | 465             | 6 221   | 3 491                  | 3 055                  |
| Bulk purchases - Electricity   |     | 28 947              | 9 926          | 12 973          | 15 597          | 4 776          | 12 246        | 4 938           | 5 403         | 5 454         | 6 340          | 8 310          | (13 284)        | 101 627   | 144 598                | 157 515                |
| Acquisitions - water & other inventory   |     | 19                  | 656            | 1 230           | 1 037           | 1 168          | 358           | 737             | 894           | 1 093         | 789            | 720            | 2 123           | 10 824  | 8 481                  | 8 867                  |
| Contracted services  |     | 277                 | 8 116          | 3 282           | 1 483           | 1 459          | 1 132         | 1 500           | 3 077         | 2 193         | 541            | 6 217          | 21 024          | 50 300  | 23 818                 | 30 271                 |
| Grants and subsidies paid - other municipalities   |     | -                   | -              | -               | -               | -              | -             | -               | -             | -             | -              | -              | -               | -   | -                      | -                      |
| Grants and subsidies paid - other  |     | -                   | -              | 3               | 6               | -              | -             | 281             | -             | -             | 69             | 64             | (43)            | 380   | 1 075                  | 1 128                  |
| General expenses   |     | 646                 | 1 255          | 2 172           | 955             | 4 417          | 879           | 2 923           | 1 578         | 1 870         | 2 461          | 3 220          | 5 136           | 27 511  | 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>21 747</b> | <b>21 819</b> | <b>20 519</b>  | <b>28 762</b>  | <b>32 114</b>   | <b>334 504</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               | 3 764         | 4 240         | 3 351          | 3 121          | 63 947          | 83 517  | 50 799                 | 48 519                 |
| Repayment of borrowing   |     | 95                  | 61             | 1 118           | (7)             | 744            | (7)           | (7)             | 49            | 1 166         | (6)            | -              | 740             | 3 947   | 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>25 560</b> | <b>27 225</b> | <b>23 863</b>  | <b>31 884</b>  | <b>96 802</b>   | <b>421 969</b>                                      | <b>395 617</b>         | <b>422 726</b>         |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>  |     |                     |                |                 |                 |                |               |                 |               |               |                |                |                 |   |                        |                        |
|  |     | <b>22 891</b>       | <b>(5 605)</b> | <b>(11 673)</b> | <b>(1 696)</b>  | <b>(2 019)</b> | <b>12 103</b> | <b>(5 771)</b>  | <b>981</b>    | <b>23 329</b> | <b>(5 719)</b> | <b>(5 269)</b> | <b>(33 318)</b> | <b>(11 764)</b>                                     | <b>443</b>             | <b>(624)</b>           |
| 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        | 44 357         | 38 638         | 33 369          | 11 815  | 51                     | 494                    |
| Cash/cash equivalents at the month/year end:   |     | 34 706              | 29 101         | 17 428          | 15 732          | 13 714         | 25 817        | 20 047          | 21 028        | 44 357        | 38 638         | 33 369         | 51              | 51  | 494                    | (131)                  |

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 - M10 April |             |                     |              |              |              |              |              |               |               |                |                    |  |   |
|--|-------------|---------------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|----------------|--------------------|--|---|
| 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        | 2 831               | 1 439        | 1 130        | 1 014        | 802          | 1 219        | 4 541         | 18 773        | 31 749         | 26 349             |  |   |
| Trade and Other Receivables from Exchange Transactions - Electricity                       | 1300        | 5 585               | 1 891        | 847          | 507          | 373          | 357          | 2 504         | 7 595         | 19 659         | 11 336             |  |   |
| Receivables from Non-exchange Transactions - Property Rates                                | 1400        | 4 687               | 2 500        | 1 560        | 1 286        | 1 128        | 1 091        | 7 997         | 18 270        | 38 520         | 29 773             |  |   |
| Receivables from Exchange Transactions - Waste Water Management                            | 1500        | 1 245               | 841          | 641          | 552          | 506          | 509          | 2 889         | 9 245         | 16 429         | 13 702             |  |   |
| Receivables from Exchange Transactions - Waste Management                                  | 1600        | 1 317               | 890          | 627          | 553          | 520          | 490          | 2 514         | 4 222         | 11 134         | 8 300              |  |   |
| Receivables from Exchange Transactions - Property Rental Debtors                           | 1700        | (17)                | -            | -            | -            | -            | -            | -             | 65            | 48             | 65                 |  |   |
| Interest on Arrear Debtor Accounts   | 1810        | 1 977               | 929          | 824          | 789          | 771          | 753          | 2 421         | 6 137         | 14 600         | 10 871             |  |   |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure                    | 1820        | -                   | -            | -            | -            | -            | -            | -             | -             | -              | -                  |  |   |
| Other  | 1900        | (2 932)             | 51           | 26           | 22           | 26           | 16           | 103           | 492           | (2 195)        | 660                |  |   |
| <b>Total By Income Source</b>  | <b>2000</b> | <b>14 694</b>       | <b>8 540</b> | <b>5 656</b> | <b>4 724</b> | <b>4 127</b> | <b>4 435</b> | <b>22 969</b> | <b>64 801</b> | <b>129 945</b> | <b>101 056</b>     | -  | -   |
| <b>2021/22 - totals only</b>   |             | <b>13 639</b>       | <b>7 969</b> | <b>5 933</b> | <b>4 941</b> | <b>4 348</b> | <b>4 061</b> | <b>24 858</b> | <b>73 736</b> | <b>139 485</b> | <b>111 944</b>     |  |   |
| <b>Debtors Age Analysis By Customer Group</b>  |             |                     |              |              |              |              |              |               |               |                |                    |  |   |
| Organs of State  | 2200        | (44)                | 181          | 76           | 76           | 72           | 62           | 765           | 931           | 2 120          | 1 907              |  |   |
| Commercial   | 2300        | 6 357               | 2 331        | 1 372        | 1 199        | 1 040        | 1 009        | 6 980         | 22 649        | 42 937         | 32 878             |  |   |
| Households   | 2400        | 6 713               | 4 689        | 3 483        | 3 101        | 2 732        | 3 105        | 13 772        | 39 965        | 77 560         | 62 675             |  |   |
| Other  | 2500        | 1 668               | 1 339        | 726          | 348          | 282          | 258          | 1 451         | 1 255         | 7 327          | 3 585              |  |   |
| <b>Total By Customer Group</b>   | <b>2600</b> | <b>14 694</b>       | <b>8 540</b> | <b>5 656</b> | <b>4 724</b> | <b>4 127</b> | <b>4 435</b> | <b>22 969</b> | <b>64 801</b> | <b>129 945</b> | <b>101 056</b>     | -  | -   |

The outstanding debtors amount to R 129.945 million. Of the total outstanding debtors, R96.332 million is over 120 days. R77.560 million (59.69%) 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.

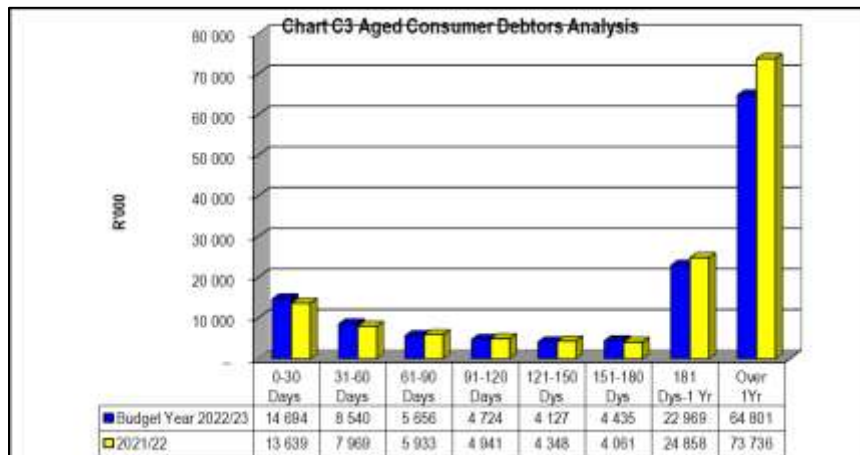
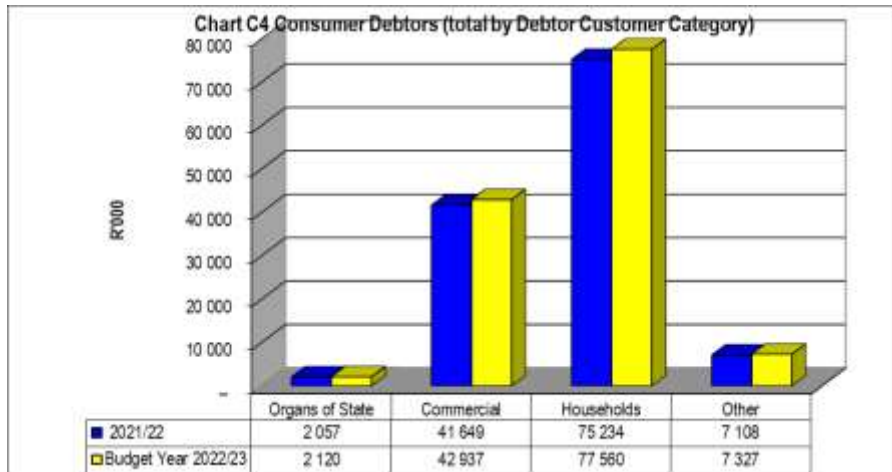


Figure 3: Aged Debtors Analysis



**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 - M10 April**

| Description<br>R thousands                     | NT Code     | Budget Year 2022/23 |              |              |               |                |                |                   |              | Total         | Prior year totals for chart (same period) |               |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|--------------|---------------|---|---------------|
|  |             | 0 - 30 Days         | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year  |               |   |               |
| <b>Creditors Age Analysis By Customer Type</b> |             |                     |              |              |               |                |                |                   |              |               |   |               |
| Bulk Electricity                               | 0100        | 8 011               | -            | -            | -             | -              | -              | -                 | 6 775        | 41 213        | 55 999                                    | 48 017        |
| Bulk Water                                     | 0200        | -                   | -            | -            | -             | -              | -              | -                 | -            | -             | -   | -             |
| PAYE deductions                                | 0300        | -                   | -            | -            | -             | -              | -              | -                 | -            | -             | -   | -             |
| VAT (output less input)                        | 0400        | -                   | -            | -            | -             | -              | -              | -                 | -            | -             | -   | -             |
| Pensions / Retirement deductions               | 0500        | -                   | -            | -            | -             | -              | -              | -                 | -            | -             | -   | -             |
| Loan repayments                                | 0600        | -                   | -            | -            | -             | -              | -              | -                 | -            | -             | -   | -             |
| Trade Creditors                                | 0700        | -                   | -            | -            | -             | -              | -              | -                 | -            | -             | -   | 15            |
| Auditor General                                | 0800        | -                   | -            | -            | -             | -              | -              | -                 | -            | -             | -   | 686           |
| Other  | 0900        | 628                 | -            | -            | -             | -              | -              | -                 | -            | -             | 628                                       | 2 332         |
| <b>Total By Customer Type</b>                  | <b>1000</b> | <b>8 640</b>        | <b>-</b>     | <b>-</b>     | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>6 775</b> | <b>41 213</b> | <b>56 628</b>                             | <b>51 051</b> |

The Municipality's outstanding creditors at the end of April 2023 amount to R 56.628 million. R55.999 million (98.89%) 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. Payment has been made in April 2023 in terms of the arrangement.

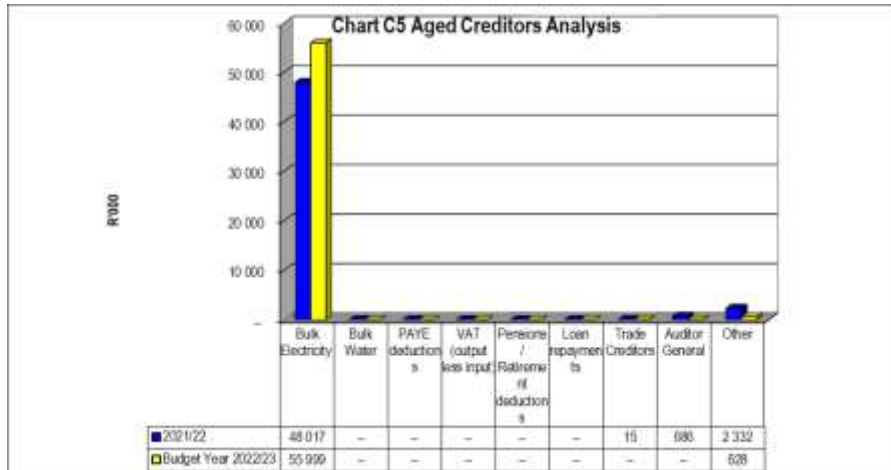


Figure 5: Aged Creditors Analysis

## 2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

| WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
|--|-----|----------------------|--------------------|----------------------------|---------------------------------|-----------------|-------------------------|----------------------|---------------------------|-----------------|-------------------------|------------------------------------|-------------------|-----------------|
| Investments by maturity<br>Name of institution & investment ID                                     | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/No) | Variable or Fixed interest rate | Interest Rate * | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|  |     | Yrs/Months           |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
| <b>R thousands</b>   |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
| <b>Municipality</b>  |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
| Standard Bank Money Market Call Account  |     | Yrs                  | Call Investment    |                            | Variable                        | 7.55%           |                         |                      |                           | 28 727          | -                       | (6 256)                            | 8 785             | 31 255          |
|  |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
| <b>Municipality sub-total</b>  |     |                      |                    |                            |                                 |                 |                         |                      |                           | 28 727          |                         | (6 256)                            | 8 785             | 31 255          |
| <b>Entities</b>  |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
|  |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|  |     |                      |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
| <b>Entities sub-total</b>  |     |                      |                    |                            |                                 |                 |                         |                      |                           | -               |                         | -                                  | -                 | -               |
| <b>TOTAL INVESTMENTS AND INTEREST</b>  | 2   |                      |                    |                            |                                 |                 |                         |                      |                           | 28 727          |                         | (6 256)                            | 8 785             | 31 255          |

The Municipality has one Call investment account with a balance of R 31.255 million at the end of April 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 APRIL 2023

| Borrowing Institution                 | Balance 01 April 2023 | Interest Capital April 2023 | Repayment April 2023 | Interest Paid | Received   | Balance at 30 April 2023 | Percentage  | Sinking Funds |
|---------------------------------------|-----------------------|-----------------------------|----------------------|---------------|------------|--------------------------|-------------|---------------|
|                                       | R                     | R                           | R                    | R             |            | R                        | %           | R             |
| ABSA (038-7230-0992)                  | R 739 184.03          | R -                         | R -                  | R -           | R -        | R 739 184.03             | 15.88%      |               |
| ABSA (038-7230-0993)                  | R 1 659 637.83        | R -                         | R -                  | R -           | R -        | R 1 659 637.83           | 35.66%      |               |
| ABSA (038-7230-0994)                  | R 785 801.84          | R -                         | R -                  | R -           | R -        | R 785 801.84             | 16.88%      |               |
| ABSA (038-7230-0995)                  | R 905 043.97          | R -                         | R -                  | R -           | R -        | R 905 043.97             | 19.44%      |               |
| STANDARD BANK (00-407-958)            | R -0.00               | R -                         | R -                  | R -           | R -        | R -0.00                  | 0.00%       |               |
| Office Equipment - Printers Sky Metro | R 590 412.62          | R 5 796.57                  | R 31 250.00          | R -           | R -        | R 564 959.19             | 12.14%      |               |
|                                       | <b>R 4 680 080.29</b> | <b>R 5 796.57</b>           | <b>R 31 250.00</b>   | <b>R -</b>    | <b>R -</b> | <b>R 4 654 626.86</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 - M10 April |     |                 |                 |                     |                |               |               |              |                |                    |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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>   |     |                 |                 |                     |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>  |     |                 |                 |                     |                |               |               |              |                |                    |
| <b>National Government:</b>  |     | 67 214          | 73 048          | 73 049              | –              | 69 132        | 69 132        | –            |                | 73 049             |
| Local Government Equitable Share   |     | 55 044          | 61 451          | 61 451              | –              | 60 377        | 60 377        | –            |                | 61 451             |
| Finance Management   |     | 2 023           | 2 132           | 2 132               | –              | 2 132         | 2 132         | –            |                | 2 132              |
| EPWP Incentive   |     | 1 755           | 1 359           | 1 359               | –              | 1 359         | 1 359         | –            |                | 1 359              |
| Municipal Infrastructure Grant (PMU)   |     | 816             | 848             | 848                 | –              | 811           | 811           | –            |                | 848                |
| Municipal Infrastructure Grant (VAT)   |     | 2 022           | 2 145           | 2 146               | –              | 1 474         | 1 474         | –            |                | 2 146              |
| Water Services Infrastructure Grant (VAT)  |     | 600             | –               | –                   | –              | –             | –             | –            |                | –                  |
| Integrated National Electrification Grant (VAT)  |     | 2 217           | 3 130           | 3 130               | –              | 2 870         | 2 870         | –            |                | 3 130              |
| Regional Bulk Infrastructure Grant (VAT)   |     | 2 736           | 1 982           | 1 982               | –              | 110           | 110           | –            |                | 1 982              |
| <b>Provincial Government:</b>  |     | 30 084          | 21 145          | 31 239              | –              | 17 636        | 17 636        | –            |                | 31 239             |
| PGWC Financial Management Capacity Building Grant  |     | 250             | –               | –                   | –              | –             | –             | –            |                | –                  |
| Transport Infrastructure Grant   |     | –               | 95              | 95                  | –              | –             | –             | –            |                | 95                 |
| Library Services: MRFG   |     | 5 302           | 5 408           | 5 408               | –              | 5 408         | 5 408         | –            |                | 5 408              |
| Thusong Service Centre (Sustainability Operational Support)  |     | 150             | 150             | 150                 | –              | 150           | 150           | –            |                | 150                |
| CDW Support  |     | 151             | 152             | 152                 | –              | 152           | 152           | –            |                | 152                |
| Human Settlement Development Grant   |     | 21 728          | 15 340          | 23 417              | –              | 9 909         | 9 909         | –            |                | 23 417             |
| 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         | –            |                | 1 058              |
| Municipal Interventions Grant  |     | –               | –               | 359                 | –              | 359           | 359           | –            |                | 359                |
| Municipal Water Resilience Grant (VAT)   |     | –               | –               | 391                 | –              | 391           | 391           | –            |                | 391                |
| Loadshedding Relief Grant (Vat)  |     | –               | –               | 209                 | –              | 209           | 209           | –            |                | 209                |
| <b>District Municipality:</b>  |     | –               | –               | –                   | –              | –             | –             | –            |                | –                  |
| None   |     | –               | –               | –                   | –              | –             | –             | –            |                | –                  |
| <b>Other grant providers:</b>  |     | –               | –               | –                   | –              | –             | –             | –            |                | –                  |
| None   |     | –               | –               | –                   | –              | –             | –             | –            |                | –                  |
| <b>Total Operating Transfers and Grants</b>  | 5   | 97 298          | 94 193          | 104 288             | –              | 86 767        | 86 767        | –            |                | 104 288            |
| <b>Capital Transfers and Grants</b>  |     |                 |                 |                     |                |               |               |              |                |                    |
| <b>National Government:</b>  |     | 50 507          | 48 400          | 48 407              | –              | 29 686        | 29 686        | –            |                | 48 407             |
| Municipal Infrastructure Grant (MIG)   |     | 13 482          | 14 316          | 14 322              | –              | 9 825         | 9 825         | –            |                | 14 322             |
| Water Services Infrastructure Grant  |     | 4 000           | –               | –                   | –              | –             | –             | –            |                | –                  |
| Integrated National Electrification Grant (INEG)   |     | 14 783          | 20 870          | 20 870              | –              | 19 130        | 19 130        | –            |                | 20 870             |
| Regional Bulk Infrastructure Grant (RBIG)  |     | 18 243          | 13 215          | 13 215              | –              | 731           | 731           | –            |                | 13 215             |
| <b>Provincial Government:</b>  |     | 160             | 10 000          | 18 646              | –              | 4 391         | 4 391         | –            |                | 18 646             |
| Library Services MRF Capital   |     | –               | –               | –                   | –              | –             | –             | –            |                | –                  |
| Municipal Drought Support  |     | –               | –               | –                   | –              | –             | –             | –            |                | –                  |
| Municipal Library Support Grant (Capital)  |     | 160             | –               | –                   | –              | –             | –             | –            |                | –                  |
| Human Settlement Development Grant (Capital)   |     | –               | 10 000          | 14 255              | –              | –             | –             | –            |                | 14 255             |
| Municipal Interventions Grant (Capital)  |     | –               | –               | 391                 | –              | 391           | 391           | –            |                | 391                |
| Municipal Water Resilience Grant   |     | –               | –               | 2 609               | –              | 2 609         | 2 609         | –            |                | 2 609              |
| Loadshedding Relief Grant  |     | –               | –               | 1 391               | –              | 1 391         | 1 391         | –            |                | 1 391              |
| <b>District Municipality:</b>  |     | –               | –               | –                   | –              | –             | –             | –            |                | –                  |
| None   |     | –               | –               | –                   | –              | –             | –             | –            |                | –                  |
| <b>Other grant providers:</b>  |     | –               | –               | –                   | –              | –             | –             | –            |                | –                  |
| None   |     | –               | –               | –                   | –              | –             | –             | –            |                | –                  |
| <b>Total Capital Transfers and Grants</b>  | 5   | 50 667          | 58 400          | 67 053              | –              | 34 077        | 34 077        | –            |                | 67 053             |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>  | 5   | 147 966         | 152 593         | 171 341             | –              | 120 844       | 120 844       | –            |                | 171 341            |

**Table 16: SC7(1) Transfers and Grant Expenditure**

| WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April |     |                 |                     |                 |                |               |               |              |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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          | 43             | 65 383        | 66 830        | (1 447)      | -2.2%          | 73 583             |
| Local Government Equitable Share   |     | 55 044          | 61 451              | 61 451          | -              | 60 377        | 55 899        | 4 478        | 8.0%           | 61 451             |
| Finance Management   |     | 2 023           | 2 132               | 2 132           | (220)          | 757           | 1 939         | (1 182)      | -61.0%         | 2 132              |
| EPWP Incentive   |     | 1 755           | 1 359               | 1 359           | -              | 1 359         | 1 236         | 123          | 9.9%           | 1 359              |
| Municipal Infrastructure Grant (PMU)   |     | 816             | 848                 | 846             | -              | 821           | 770           | 51           | 6.6%           | 846                |
| Municipal Infrastructure Grant (VAT)   |     | 1 665           | 2 145               | 2 486           | 258            | 929           | 2 194         | (1 265)      | -57.7%         | 2 486              |
| Water Services Infrastructure Grant (VAT)  |     | 377             | -                   | 197             | 5              | 5             | 140           | (135)        | -96.2%         | 197                |
| Integrated National Electrification Grant (VAT)  |     | 2 037           | 3 130               | 3 130           | -              | 1 065         | 2 848         | (1 783)      | -62.6%         | 3 130              |
| Regional Bulk Infrastructure Grant (VAT)   |     | 2 670           | 1 982               | 1 982           | -              | 70            | 1 803         | (1 733)      | -96.1%         | 1 982              |
|  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Provincial Government:</b>  |     | 29 647          | 21 145              | 31 735          | 497            | 14 860        | 24 636        | (9 776)      | -39.7%         | 31 735             |
| PGWC Financial Management Capacity Building Grant  |     | 96              | -                   | 250             | (31)           | 250           | 179           | 71           | 40.0%          | 250                |
| Transport Infrastructure Grant   |     | 0               | 95                  | 95              | -              | -             | 86            | (86)         | -100.0%        | 95                 |
| Library Services: MRFG   |     | 5 302           | 5 408               | 5 408           | 428            | 4 768         | 4 919         | (151)        | -3.1%          | 5 408              |
| Thusong Service Centre (Sustainability Operational Support)  |     | 138             | 150                 | 150             | -              | -             | 136           | (136)        | -100.0%        | 150                |
| CDW Support  |     | 72              | 152                 | 231             | -              | 82            | 195           | (112)        | -57.8%         | 231                |
| Human Settlement Development Grant   |     | 21 728          | 15 340              | 23 417          | -              | 9 585         | 17 993        | (8 408)      | -46.7%         | 23 417             |
| Graduate Internship Grant  |     | 39              | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Capacity Building Grant  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Financial Management Support Grant   |     | 1 259           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Public Employment Support Grant  |     | 1 010           | -                   | 90              | -              | 73            | 64            | 9            | 13.3%          | 90                 |
| Municipal Library Support Grant  |     | 2               | -                   | 77              | -              | 2             | 55            | (53)         | -96.6%         | 77                 |
| Financial Management Capability Grant  |     | -               | -                   | 1 058           | 100            | 100           | 529           | (429)        | -81.2%         | 1 058              |
| Municipal Interventions Grant  |     | -               | -                   | 359             | -              | -             | 179           | (179)        | -100.0%        | 359                |
| Municipal Water Resilience Grant (VAT)   |     | -               | -                   | 391             | -              | -             | 196           | (196)        | -100.0%        | 391                |
| Loadshedding Relief Grant (Vat)  |     | -               | -                   | 209             | -              | -             | 104           | (104)        | -100.0%        | 209                |
|  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>District Municipality:</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| None   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Other grant providers:</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| None   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Total operating expenditure of Transfers and Grants:</b>  |     | 96 033          | 94 193              | 105 318         | 539            | 80 243        | 91 466        | (11 223)     | -12.3%         | 105 318            |
| <b>Capital expenditure of Transfers and Grants</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>  |     | 45 632          | 48 400              | 51 984          | 1 755          | 13 808        | 40 453        | (26 645)     | -65.9%         | 51 984             |
| Municipal Infrastructure Grant (MIG)   |     | 10 153          | 14 316              | 16 589          | 1 720          | 6 207         | 12 831        | (6 624)      | -51.6%         | 16 589             |
| Water Services Infrastructure Grant  |     | 2 716           | -                   | 1 311           | 35             | 35            | 936           | (901)        | -96.2%         | 1 311              |
| Integrated National Electrification Grant (INEG)   |     | 14 963          | 20 870              | 20 870          | -              | 7 097         | 16 340        | (9 242)      | -56.6%         | 20 870             |
| Regional Bulk Infrastructure Grant (RBIG)  |     | 17 800          | 13 215              | 13 215          | -              | 469           | 10 346        | (9 877)      | -95.5%         | 13 215             |
|  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Provincial Government:</b>  |     | -               | 10 000              | 18 773          | -              | 2             | 12 243        | (12 241)     | -100.0%        | 18 773             |
| Library Services MRF Capital   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Drought Support  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Library Support Grant (Capital)  |     | -               | -                   | 127             | -              | 2             | 90            | (89)         | -              | 127                |
| Human Settlement Development Grant (Capital)   |     | -               | 10 000              | 14 255          | -              | -             | 9 957         | (9 957)      | -              | 14 255             |
| Municipal Interventions Grant (Capital)  |     | -               | -                   | 391             | -              | -             | 196           | (196)        | -              | 391                |
| Municipal Water Resilience Grant   |     | -               | -                   | 2 609           | -              | -             | 1 304         | (1 304)      | -              | 2 609              |
| Loadshedding Relief Grant  |     | -               | -                   | 1 391           | -              | -             | 696           | (696)        | -              | 1 391              |
|  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>District Municipality:</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| None   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Other grant providers:</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| None   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Total capital expenditure of Transfers and Grants</b>   |     | 45 632          | 58 400              | 70 757          | 1 755          | 13 810        | 52 696        | (38 886)     | -73.8%         | 70 757             |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>   |     | 141 665         | 152 593             | 176 075         | 2 295          | 94 053        | 144 162       | (50 109)     | -34.8%         | 176 075            |

The Municipality has received a total of R 120.844 million of its allocated grant budget. It has incurred expenditure of R 94.053 million (77.83%) on those grants.



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

| WC012 Cederberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April |     |                           |                |               |              |                |
|---|-----|---------------------------|----------------|---------------|--------------|----------------|
| 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>5</b>       | <b>156</b>    | <b>375</b>   | <b>70.6%</b>   |
| Local Government Equitable Share  |     | -                         | -              | -             | -            |                |
| Finance Management  |     | -                         | -              | -             | -            |                |
| EPWP Incentive  |     | -                         | -              | -             | -            |                |
| Municipal Infrastructure Grant (PMU)  |     | -                         | -              | -             | -            |                |
| Municipal Infrastructure Grant (VAT)  |     | 334                       | -              | 150           | 183          | 54.9%          |
| Water Services Infrastructure Grant (VAT)   |     | 197                       | 5              | 5             | 191          | 97.3%          |
| Integrated National Electrification Grant (VAT)   |     | -                         | -              | -             | -            |                |
| Regional Bulk Infrastructure Grant (VAT)  |     | -                         | -              | -             | -            |                |
|   |     | -                         | -              | -             | -            |                |
|   |     | -                         | -              | -             | -            |                |
| <b>Provincial Government:</b>   |     | <b>496</b>                | <b>(31)</b>    | <b>325</b>    | <b>171</b>   | <b>34.5%</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                       | (31)           | 250           | -            |                |
| Financial Management Support Grant  |     | -                         | -              | -             | -            |                |
| Public Employment Support Grant   |     | 90                        | -              | 73            | 17           | 19.1%          |
| Municipal Library Support Grant   |     | 77                        | -              | 2             | 75           | 97.6%          |
|   |     | -                         | -              | -             | -            |                |
| <b>District Municipality:</b>   |     |                           |                |               |              |                |
| None  |     | -                         | -              | -             | -            |                |
|   |     | -                         | -              | -             | -            |                |
| <b>Other grant providers:</b>   |     |                           |                |               |              |                |
| None  |     | -                         | -              | -             | -            |                |
|   |     | -                         | -              | -             | -            |                |
| <b>Total operating expenditure of Approved Roll-overs</b>   |     | <b>1 026</b>              | <b>(25)</b>    | <b>480</b>    | <b>545</b>   | <b>53.2%</b>   |
| <b>Capital expenditure of Approved Roll-overs</b>   |     |                           |                |               |              |                |
| <b>National Government:</b>   |     | <b>3 582</b>              | <b>35</b>      | <b>1 039</b>  | <b>2 544</b> | <b>71.0%</b>   |
| Municipal Infrastructure Grant (MIG)  |     | 2 272                     | -              | 1 003         | 1 268        | 55.8%          |
| Water Services Infrastructure Grant   |     | 1 311                     | 35             | 35            | 1 275        | 97.3%          |
| Integrated National Electrification Grant (INEG)  |     | -                         | -              | -             | -            |                |
| Regional Bulk Infrastructure Grant (RBIG)   |     | -                         | -              | -             | -            |                |
|   |     | -                         | -              | -             | -            |                |
|   |     | -                         | -              | -             | -            |                |
| <b>Provincial Government:</b>   |     | <b>127</b>                | <b>-</b>       | <b>2</b>      | <b>125</b>   | <b>98.7%</b>   |
| Library Services MRF Capital  |     | 127                       | -              | 2             | 125          | 98.7%          |
| Municipal Drought Support   |     | -                         | -              | -             | -            |                |
| Municipal Library Support Grant (Capital)   |     | -                         | -              | -             | -            |                |
| Human Settlement Development Grant (Capital)  |     | -                         | -              | -             | -            |                |
|   |     | -                         | -              | -             | -            |                |
| <b>District Municipality:</b>   |     |                           |                |               |              |                |
| None  |     | -                         | -              | -             | -            |                |
|   |     | -                         | -              | -             | -            |                |
| <b>Other grant providers:</b>   |     |                           |                |               |              |                |
| None  |     | -                         | -              | -             | -            |                |
|   |     | -                         | -              | -             | -            |                |
| <b>Total capital expenditure of Approved Roll-overs</b>   |     | <b>3 709</b>              | <b>35</b>      | <b>1 040</b>  | <b>2 669</b> | <b>72.0%</b>   |
| <b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>   |     | <b>4 735</b>              | <b>10</b>      | <b>1 521</b>  | <b>3 214</b> | <b>67.9%</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 R30.949 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 - M10 April |     |                 |                 |                 |                     |                |                |                |                |                    |
|---|-----|-----------------|-----------------|-----------------|---------------------|----------------|----------------|----------------|----------------|--------------------|
| 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           | 414                 | 3 857          | 3 774          | 83             | 2%             | 4 766              |
| Pension and UIF Contributions   |     | 300             | 239             | 591             | 10                  | 347            | 443            | (96)           | -22%           | 591                |
| Medical Aid Contributions   |     | 100             | 100             | 101             | 7                   | 73             | 80             | (7)            | -9%            | 101                |
| Motor Vehicle Allowance   |     | 217             | 217             | 99              | 20                  | 100            | 89             | 11             | 12%            | 99                 |
| Cellphone Allowance   |     | 406             | 320             | 449             | 37                  | 356            | 348            | 7              | 2%             | 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>487</b>          | <b>4 732</b>   | <b>4 734</b>   | <b>(2)</b>     | <b>0%</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           | 3 916           | 127                 | 1 900          | 3 260          | (1 361)        | -42%           | 3 916              |
| Pension and UIF Contributions   |     | 182             | 500             | 373             | -                   | 128            | 335            | (207)          | -62%           | 373                |
| Medical Aid Contributions   |     | -               | 57              | 113             | -                   | 38             | 214            | (175)          | -82%           | 113                |
| Overtime  |     | -               | -               | -               | -                   | -              | -              | -              | -              | -                  |
| Performance Bonus   |     | 174             | -               | -               | -                   | -              | -              | -              | -              | -                  |
| Motor Vehicle Allowance   |     | 350             | 432             | 247             | 4                   | 75             | 234            | (158)          | -68%           | 247                |
| Cellphone Allowance   |     | 113             | 234             | 151             | 4                   | 93             | 139            | (47)           | -34%           | 151                |
| Housing Allowances  |     | -               | -               | -               | -                   | -              | -              | -              | -              | -                  |
| Other benefits and allowances   |     | 0               | 22              | 23              | -                   | 13             | 20             | (7)            | -34%           | 23                 |
| 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>4 823</b>    | <b>135</b>          | <b>2 247</b>   | <b>4 202</b>   | <b>(1 956)</b> | <b>-47%</b>    | <b>4 823</b>       |
| <b>% increase</b>   | 4   |                 | <b>-1.8%</b>    | <b>-10.0%</b>   |                     |                |                |                |                | <b>-10.0%</b>      |
| <b>Other Municipal Staff</b>  |     |                 |                 |                 |                     |                |                |                |                |                    |
| Basic Salaries and Wages  |     | 88 353          | 80 340          | 88 830          | 6 202               | 72 696         | 73 488         | (792)          | -1%            | 88 830             |
| Pension and UIF Contributions   |     | 13 903          | 12 929          | 13 856          | 1 074               | 11 222         | 11 481         | (258)          | -2%            | 13 856             |
| Medical Aid Contributions   |     | 4 504           | 4 983           | 5 414           | 410                 | 4 185          | 4 406          | (221)          | -5%            | 5 414              |
| Overtime  |     | 4 214           | 3 287           | 3 711           | 322                 | 3 237          | 3 034          | 203            | 7%             | 3 711              |
| Performance Bonus   |     | -               | -               | -               | -                   | -              | -              | -              | -              | -                  |
| Motor Vehicle Allowance   |     | 6 970           | 4 656           | 6 101           | 473                 | 5 104          | 4 997          | 107            | 2%             | 6 101              |
| Cellphone Allowance   |     | 431             | 246             | 402             | 29                  | 345            | 322            | 23             | 7%             | 402                |
| Housing Allowances  |     | 355             | 325             | 335             | 26                  | 270            | 282            | (12)           | -4%            | 335                |
| Other benefits and allowances   |     | 5 134           | 4 035           | 5 057           | 420                 | 4 136          | 4 277          | (141)          | -3%            | 5 057              |
| Payments in lieu of leave   |     | 1 080           | 2 152           | 1 836           | 127                 | 1 580          | 1 646          | (67)           | -4%            | 1 836              |
| Long service awards   |     | 525             | 590             | 532             | 32                  | 466            | 466            | -              | -              | 532                |
| Post-retirement benefit obligations   |     | 1 549           | 1 754           | 2 154           | 237                 | 1 671          | 1 671          | -              | -              | 2 154              |
| <b>Sub Total - Other Municipal Staff</b>  |     | <b>127 018</b>  | <b>115 296</b>  | <b>128 228</b>  | <b>9 353</b>        | <b>104 911</b> | <b>106 070</b> | <b>(1 159)</b> | <b>-1%</b>     | <b>128 228</b>     |
| <b>% increase</b>   | 4   |                 | <b>-9.2%</b>    | <b>1.0%</b>     |                     |                |                |                |                | <b>1.0%</b>        |
| <b>Total Parent Municipality</b>  |     | <b>137 380</b>  | <b>125 735</b>  | <b>139 057</b>  | <b>9 976</b>        | <b>111 890</b> | <b>115 006</b> | <b>(3 116)</b> | <b>-3%</b>     | <b>139 057</b>     |
|   |     |                 | <b>-8.5%</b>    | <b>1.2%</b>     |                     |                |                |                |                | <b>1.2%</b>        |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>  |     | <b>137 380</b>  | <b>125 735</b>  | <b>139 057</b>  | <b>9 976</b>        | <b>111 890</b> | <b>115 006</b> | <b>(3 116)</b> | <b>-3%</b>     | <b>139 057</b>     |
| <b>% increase</b>   | 4   |                 | <b>-8.5%</b>    | <b>1.2%</b>     |                     |                |                |                |                | <b>1.2%</b>        |
| <b>TOTAL MANAGERS AND STAFF</b>   |     | <b>132 380</b>  | <b>120 562</b>  | <b>133 052</b>  | <b>9 488</b>        | <b>107 158</b> | <b>110 272</b> | <b>(3 114)</b> | <b>-3%</b>     | <b>133 052</b>     |

## 2.7 Capital program performance

Table 19: SC12 Capital Expenditure Trend

| WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April |                 |                 |                 |                     |               |               |              |                |                            |
|--|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|----------------|----------------------------|
| 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          | 3 764               | 3 764         | 54 142        | 50 378       | 93.0%          | 5%                         |
| March  | 21 816          | 8 169           | 10 633          | 4 240               | 4 240         | 64 775        | 60 535       | 93.5%          | 6%                         |
| April  | 3 279           | 4 889           | 7 353           | 3 351               | 3 351         | 72 129        | 68 778       | 95.4%          | 0                          |
| May  | 3 621           | 3 121           | 5 585           | –                   | –             | 77 714        | 77 714       | 100.0%         | –                          |
| June   | 14 394          | 3 339           | 5 803           | –                   | –             | 83 517        | 83 517       | 100.0%         | –                          |
| <b>Total Capital expenditure</b>   | <b>53 247</b>   | <b>70 530</b>   | <b>83 517</b>   | <b>16 449</b>       |               |               |              |                |                            |

The Municipality has a revised capital budget of R 83.517 million. It has incurred expenditure of R 16.449 million (19.70%) on the capital budget.

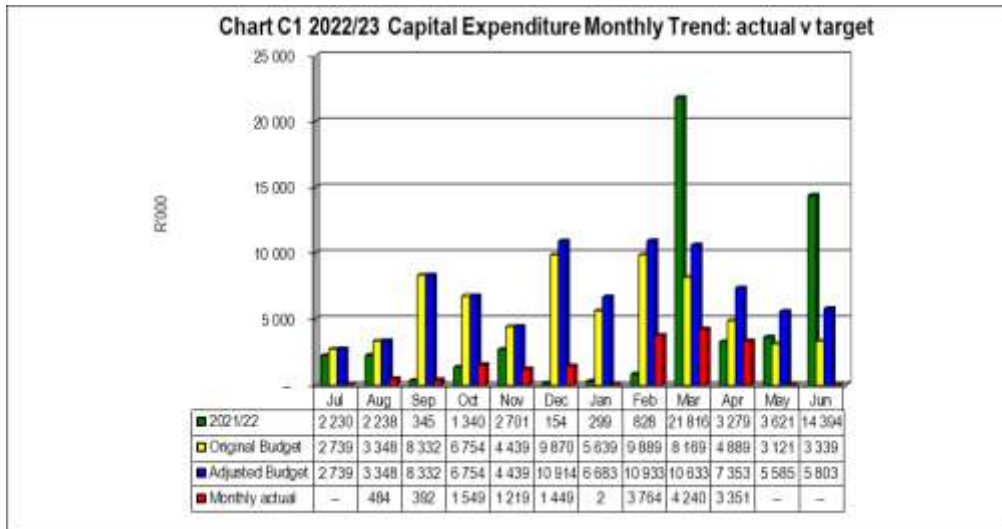


Figure 7: Capital Expenditure Monthly Trend (Actual vs Target)

**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 - M10 April |     |                 |                     |                 |                |               |               |              |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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              | 50 663          | -              | 7 566         | 42 866        | 35 299       | 82.3%          | 50 663             |
| Roads Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure  |     | 14 986          | 22 320              | 21 020          | -              | 7 097         | 18 191        | 11 094       | 61.0%          | 21 020             |
| <i>LV Networks</i>   |     | 14 986          | 22 320              | 21 020          | -              | 7 097         | 18 191        | 11 094       | 61.0%          | 21 020             |
| Water Supply Infrastructure  |     | 17 800          | 18 215              | 24 644          | -              | 469           | 20 529        | 20 060       | 97.7%          | 24 644             |
| <i>Boreholes</i>   |     | -               | -                   | 2 174           | -              | -             | 1 087         | 1 087        | 100.0%         | 2 174              |
| <i>Distribution</i>  |     | 17 800          | 18 215              | 22 470          | -              | 469           | 19 442        | 18 973       | 97.6%          | 22 470             |
| Sanitation Infrastructure  |     | 4 795           | 5 090               | 5 000           | -              | -             | 4 145         | 4 145        | 100.0%         | 5 000              |
| <i>Reticulation</i>  |     | -               | 5 090               | 5 000           | -              | -             | 4 145         | 4 145        | 100.0%         | 5 000              |
| <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               | 9 411           | -              | 685           | 7 419         | 6 733        | 90.8%          | 9 411              |
| Community Facilities   |     | 1 514           | 2 139               | 9 411           | -              | 685           | 7 419         | 6 733        | 90.8%          | 9 411              |
| <i>Halls</i>   |     | 150             | 2 139               | 9 075           | -              | 558           | 7 179         | 6 622        | 92.2%          | 9 075              |
| <i>Public Ablution Facilities</i>  |     | 1 363           | -                   | 335             | -              | 128           | 239           | 112          | 46.6%          | 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>   |     | -               | -                   | 55              | -              | -             | 28            | 28           | 100.0%         | 55                 |
| Servitudes   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Licences and Rights  |     | -               | -                   | 55              | -              | -             | 28            | 28           | 100.0%         | 55                 |
| <i>Computer Software and Applications</i>  |     | -               | -                   | 55              | -              | -             | 28            | 28           | 100.0%         | 55                 |
| <b>Computer Equipment</b>  |     | 394             | 497                 | 488             | -              | 14            | 488           | 474          | 97.1%          | 488                |
| Computer Equipment   |     | 394             | 497                 | 488             | -              | 14            | 488           | 474          | 97.1%          | 488                |
| <b>Furniture and Office Equipment</b>  |     | 1 033           | -                   | 258             | -              | 12            | 172           | 160          | 93.2%          | 258                |
| Furniture and Office Equipment   |     | 1 033           | -                   | 258             | -              | 12            | 172           | 160          | 93.2%          | 258                |
| <b>Machinery and Equipment</b>   |     | 1 202           | 7 350               | 6 151           | 30             | 307           | 5 751         | 5 443        | 94.7%          | 6 151              |
| Machinery and Equipment  |     | 1 202           | 7 350               | 6 151           | 30             | 307           | 5 751         | 5 443        | 94.7%          | 6 151              |
| <b>Transport Assets</b>  |     | 3 324           | 1 860               | 3 536           | -              | -             | 2 698         | 2 698        | 100.0%         | 3 536              |
| Transport Assets   |     | 3 324           | 1 860               | 3 536           | -              | -             | 2 698         | 2 698        | 100.0%         | 3 536              |
| <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              | 70 562          | 30             | 8 584         | 59 420        | 50 836       | 85.6%          | 70 562             |

**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 - M10 |     |                 |                     |                 |                |               |               |              |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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             | -                   | 2 050           | -              | 756           | 1 357         | 601          | 44.3%          | 2 050              |
| Roads Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure  |     | -               | -                   | 1 550           | -              | 756           | 1 107         | 351          | 31.7%          | 1 550              |
| <i>LV Networks</i>   |     | -               | -                   | 1 550           | -              | 756           | 1 107         | 351          | 31.7%          | 1 550              |
| Water Supply Infrastructure  |     | 172             | -                   | 500             | -              | -             | 250           | 250          | 100.0%         | 500                |
| <i>Reservoirs</i>  |     | 172             | -                   | 500             | -              | -             | 250           | 250          | 100.0%         | 500                |
| Sanitation Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Coastal Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Information and Communication Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community Assets</b>  |     | 1 735           | -                   | 40              | -              | 40            | 29            | (12)         | -40.0%         | 40                 |
| Community Facilities   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and Recreation Facilities  |     | 1 735           | -                   | 40              | -              | 40            | 29            | (12)         | -40.0%         | 40                 |
| <i>Outdoor Facilities</i>  |     | 1 735           | -                   | 40              | -              | 40            | 29            | (12)         | -40.0%         | 40                 |
| <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>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 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           | -                   | 2 090           | -              | 797           | 1 386         | 589          | 42.5%          | 2 090              |

**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 - M10 April |     |                 |                     |                 |                |               |               |              |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>   |     | 15 385          | 14 555              | 15 992          | 940            | 11 780        | 12 544        | 764          | 6.1%           | 15 992             |
| Roads Infrastructure  |     | 6 995           | 7 399               | 7 861           | 479            | 5 661         | 6 356         | 696          | 10.9%          | 7 861              |
| Roads   |     | 6 512           | 6 513               | 6 658           | 424            | 5 269         | 5 454         | 185          | 3.4%           | 6 658              |
| Road Structures   |     | 483             | 886                 | 1 203           | 55             | 391           | 902           | 510          | 56.6%          | 1 203              |
| Storm water Infrastructure  |     | 714             | 846                 | 813             | 33             | 573           | 663           | 90           | 13.5%          | 813                |
| Storm water Conveyance  |     | 701             | 781                 | 773             | 33             | 573           | 636           | 63           | 9.9%           | 773                |
| Attenuation   |     | 13              | 65                  | 40              | -              | 0             | 27            | 27           | 99.6%          | 40                 |
| Electrical Infrastructure   |     | 744             | 664                 | 862             | 1              | 402           | 707           | 305          | 43.1%          | 862                |
| LV Networks   |     | 744             | 664                 | 862             | 1              | 402           | 707           | 305          | 43.1%          | 862                |
| Water Supply Infrastructure   |     | 1 147           | 917                 | 656             | 64             | 557           | 416           | (141)        | -33.9%         | 656                |
| Water Treatment Works   |     | 172             | 237                 | 29              | 2              | 28            | (6)           | (34)         | 582.9%         | 29                 |
| Distribution  |     | 975             | 680                 | 627             | 62             | 529           | 422           | (108)        | -25.5%         | 627                |
| Sanitation Infrastructure   |     | 5 291           | 4 299               | 5 309           | 364            | 4 163         | 4 067         | (96)         | -2.4%          | 5 309              |
| Reticulation  |     | 5 073           | 3 974               | 5 140           | 364            | 4 069         | 3 931         | (138)        | -3.5%          | 5 140              |
| Waste Water Treatment Works   |     | 217             | 325                 | 169             | -              | 94            | 136           | 42           | 31.1%          | 169                |
| Solid Waste Infrastructure  |     | 495             | 431                 | 492             | 0              | 424           | 335           | (89)         | -26.5%         | 492                |
| Landfill Sites  |     | 495             | 431                 | 492             | 0              | 424           | 335           | (89)         | -26.5%         | 492                |
| Rail Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Coastal Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Information and Communication Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community Assets</b>   |     | 8 293           | 7 180               | 8 319           | 574            | 6 335         | 6 769         | 435          | 6.4%           | 8 319              |
| Community Facilities  |     | 6 692           | 5 794               | 6 954           | 488            | 5 450         | 5 641         | 191          | 3.4%           | 6 954              |
| Halls   |     | 901             | 407                 | 1 128           | 71             | 817           | 847           | 31           | 3.6%           | 1 128              |
| Libraries   |     | 7               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Cemeteries/Crematoria   |     | 16              | 50                  | 30              | 1              | 4             | 28            | 24           | 84.9%          | 30                 |
| Public Open Space   |     | 5 768           | 5 337               | 5 797           | 416            | 4 629         | 4 765         | 136          | 2.9%           | 5 797              |
| Sport and Recreation Facilities   |     | 1 602           | 1 386               | 1 365           | 87             | 884           | 1 128         | 244          | 21.6%          | 1 365              |
| Indoor Facilities   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Outdoor Facilities  |     | 1 602           | 1 386               | 1 365           | 87             | 884           | 1 128         | 244          | 21.6%          | 1 365              |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Heritage assets</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Investment properties</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Revenue Generating  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Non-revenue Generating  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other assets</b>   |     | 291             | 533                 | 450             | -              | 10            | 358           | 348          | 97.1%          | 450                |
| Operational Buildings   |     | 291             | 533                 | 450             | -              | 10            | 358           | 348          | 97.1%          | 450                |
| Municipal Offices   |     | 291             | 533                 | 450             | -              | 10            | 358           | 348          | 97.1%          | 450                |
| 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                 | 92              | -              | 22            | 68            | 47           | 68.1%          | 92                 |
| Computer Equipment  |     | 41              | 105                 | 92              | -              | 22            | 68            | 47           | 68.1%          | 92                 |
| <b>Furniture and Office Equipment</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Furniture and Office Equipment  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Machinery and Equipment</b>  |     | 83              | 282                 | 225             | 4              | 53            | 151           | 98           | 64.7%          | 225                |
| Machinery and Equipment   |     | 83              | 282                 | 225             | 4              | 53            | 151           | 98           | 64.7%          | 225                |
| <b>Transport Assets</b>   |     | 4 417           | 3 268               | 4 704           | 295            | 3 153         | 3 089         | (64)         | -2.1%          | 4 704              |
| Transport Assets  |     | 4 417           | 3 268               | 4 704           | 295            | 3 153         | 3 089         | (64)         | -2.1%          | 4 704              |
| <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              | 29 781          | 1 814          | 21 353        | 22 980        | 1 627        | 7.1%           | 29 781             |

**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>APRIL 2023</b>                                 |                      |
|   | <b>Amount</b>        |
| Bank Statement Balance                            | <b>5 580 885.38</b>  |
| 72194774  | 0.00                 |
| 72194480  | 0.00                 |
| 82163324  | 5 430 386.01         |
| 32630263  | 150 499.37           |
| Cashbook Balance                                  | <b>7 347 292.71</b>  |
| 39999010203                                       | -                    |
| 39999010204                                       | -                    |
| 39999010301                                       | 392 016.10           |
| 39999010302                                       | 554 975.37           |
| 39999010303                                       | -222 129.12          |
| 39999010305                                       | -2 339.00            |
| 39999010701                                       | 2 860 038.86         |
| 39999010702                                       | 383 592 679.40       |
| 39999010703                                       | -379 271 712.78      |
| 39999010704                                       | 303 267.97           |
| 39999010705                                       | -863 614.86          |
| 39999010802                                       | 8 156.03             |
| 39999010805                                       | -8 146.03            |
| 39999010902                                       | 53 775.15            |
| 39999010905                                       | -49 674.38           |
| Difference  | <b>-1 766 407.33</b> |
| <b>Reconciling Items</b>                          |                      |
|   | <b>Difference</b>    |
| Debtor Payments                                   | 172 552.98           |
| Cashier Receipts                                  | -579 748.75          |
| Bank Deposits                                     | -1 910 421.09        |
| EFT Payments made after period end                | -2 859 945.75        |
| Post Office                                       | -13 299.06           |
| Wages, Salaries and Council paid after period end | 3 423 957.22         |
| Funds Transferred to investment account           | -                    |
| Sweeping/Offlines to be captured                  | -0.00                |
| Other   | 497.12               |
|   | <b>-1 766 407.33</b> |
| Unreconciled Difference                           | 0.0                  |

**Figure 8: Bank Reconciliation**



## 2.10 Municipal Manager's quality certification

### QUALITY CERTIFICATE

I, G. Matthyse, 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 April 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

G. Matthyse

Acting Municipal Manager of Cederberg Municipality – WC012

Signature \_\_\_\_\_



Date: 2023-05-15