

CEDERBERG MUNICIPALITY

Monthly Budget Statement

MAY 2023



In-Year Report of the Municipality

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

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Glossary

Adjustments budget	Prescribed in section 28 of the MFMA. The formal means by which a municipality revises its annual budget during the year.
Allocations	Money received from Provincial or National Government or other municipalities.
Equitable share	The equitable share is an unconditional allocation from National Treasury. Its purpose is to provide basic services and perform the functions allocated to it
Budget	The financial plan of the Municipality.
Budget related policy	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
Capital expenditure	Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Cash flow statement	A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it will not be paid in the same period.
DORA	Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
Equitable share	A grant paid to municipalities to subsidise free basic services.
Fruitless and wasteful expenditure	Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP	Generally Recognised Accounting Practice. The new standard for municipal accounting.
IDP	Integrated Development Plan. The main strategic planning document of the Municipality
MBRR	Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
MFMA	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.
MTREF	Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

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 May 2023.

1.3 Executive Summary

1.3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the mayor within 10 working days after the end of each month on the state of the Municipality's budget.

1.3.2 Consolidated Performance

Table 1: Consolidated Overview of the 2022/2023 MTREF

Description	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Total Operating Revenue	345 614 956.78	384 996 568.00	372 875 875.00	23 282 483.85	319 678 762.98	344 267 459.00	-24 588 696.02	-7.14%
Total Operating Expenditure	384 865 805.66	395 427 849.00	404 935 897.00	21 856 485.48	321 643 458.21	356 521 115.00	-34 877 656.79	-9.78%
<i>Surplus/(Deficit)</i>	- 39 250 848.88	- 10 431 281.00	- 32 060 022.00	1 425 998.37	- 1 964 695.23	- 12 253 656.00	10 288 960.77	-83.97%
Capital Transfers and Subsidies (Monetary allocations)	45 631 825.64	58 400 477.00	51 413 017.00	2 796 589.30	16 606 401.31	52 439 124.00	-35 832 722.69	-68.33%
Capital Transfers and Subsidies (Allocations in-kind)	3 323 715.93	-	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	9 704 692.69	47 969 196.00	19 352 995.00	- 3 775 559.39	10 419 118.41	57 768 146.00		
Total Capital Expenditure	53 246 603.84	70 530 477.00	62 952 017.00	3 278 459.87	19 727 272.70	67 431 456.00	-47 704 183.30	-70.74%

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

The operating revenue realised is R 24.589 million under YTD budget while operating expenditure was R 34.878 million below year to date budget. Detail on variances will be explained in sections 1.3.2.1 and 1.3.2.2.

The capital budget is R 67.431 million below YTD budget. The total budget has been adjusted to R 62.952 million and only R19.727 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 31 May 2023.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May 2023									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Property rates	52 404	67 173	70 103	5 209	65 242	64 231	1 012	2%	70 103
Service charges - electricity revenue	116 302	126 308	111 280	8 439	98 950	102 768	(3 817)	-4%	111 280
Service charges - water revenue	31 228	29 456	29 223	2 974	27 459	27 502	(43)	0%	29 223
Service charges - sanitation revenue	12 004	14 316	12 851	1 066	11 835	12 112	(277)	-2%	12 851
Service charges - refuse revenue	12 779	13 818	14 163	1 190	12 967	12 927	41	0%	14 163
Rental of facilities and equipment	829	437	724	70	687	658	29	4%	724
Interest earned - external investments	750	634	1 677	451	1 684	1 232	452	37%	1 677
Interest earned - outstanding debtors	4 288	4 006	10 153	936	8 899	8 232	667	8%	10 153
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 181	20 800	10 856	80	916	12 016	(11 100)	-92%	10 856
Licences and permits	3	3	2	-	2	2	1	28%	2
Agency services	3 672	4 042	3 653	261	3 531	3 487	44	1%	3 653
Transfers and subsidies	96 033	94 193	102 416	1 881	82 124	94 411	(12 287)	-13%	102 416
Other revenue	5 465	7 812	4 807	725	5 381	5 479	(97)	-2%	4 807
Gains	676	2 000	968	-	-	(788)	788	-100%	968
Total Revenue (excluding capital transfers and contributions)	345 615	384 997	372 876	23 282	319 679	344 267	(24 589)	-7%	372 876

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

Interest Earned – External Investments: The variance is 37% 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.

Fines, penalties and forfeits: Fines issued is 92% 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 BAC convened on 13 June 2023. A new service provider has been appointed.

Licenses and permits: Licenses and permits are 28% 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 13% 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 and income not yet recognised.

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) - M11 May 2023									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	132 380	120 562	130 495	9 675	116 833	120 285	(3 452)	-3%	130 495
Remuneration of councillors	5 000	5 173	6 057	484	5 216	5 266	(50)	-1%	6 057
Debt impairment	26 777	38 846	39 026	2 712	33 430	35 235	(1 805)	-5%	39 026
Depreciation & asset impairment	26 850	28 151	27 236	1 876	24 262	25 120	(858)	-3%	27 236
Finance charges	12 206	11 778	15 414	921	13 772	14 005	(232)	-2%	15 414
Bulk purchases - electricity	93 891	103 638	94 837	1 719	73 170	86 656	(13 487)	-16%	94 837
Inventory consumed	8 721	8 185	11 675	798	8 718	9 712	(994)	-10%	11 675
Contracted services	54 387	50 254	52 036	2 474	25 533	40 999	(15 466)	-38%	52 036
Transfers and grants	244	1 030	380	-	358	196	163	83%	380
Other expenditure	23 544	25 811	26 870	1 197	20 352	19 865	487	2%	26 870
Losses	865	2 000	910	-	-	(818)	818	-100%	910
Total Expenditure	384 866	395 428	404 936	21 856	321 643	356 521	(34 878)	-10%	404 936

Bulk Purchases – Electricity: Expenditure is 16% 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 38% 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 83% above YTD budget. The budget for LED has been adjusted downwards with the adjustment budget & additional allocation has been received for the Bursary Program. Payment has been made accordingly.

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	51 413	16 606	32.30%
Internally Generated Funds	11 539	3 122	27.06%
Total	62 952	19 728	31.34%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 70.74% 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. The project is at 80% completion. 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 project is at 10% completion. The INEP project is at overall 40% 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 has been 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. Some of the generators have been delivered and will be installed.

Phase two of purchasing generators is currently in procurement phase. Awaiting recommendation from the BAC. 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: No projects are funded by means of borrowing. These 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 93.05% for May 2023. Stricter credit control measures on consumers to continue in the year (2023). The collection rate for May 2022 was at 91.13%.

1.3.2.6 Progress in terms of Budget Funding Plan

The budget funding plan comprises of five pillars against which the Municipality is monitored. In its assessment of the Draft Budget, Provincial Treasury has indicated that the Municipality has complied with three of the five pillars and it is commended for that. Their concern however remains with the implementation of the remaining two pillars as well as the slow implementation of the funding plan.

There are a number of activities the Municipality has set out to achieve in effort to get the budget from an unfunded to a funded budget. The progress below indicates that which has been made to date to improve the unfunded position.

Figure 3: Progress on Budget Funding Plan

Pillar	Activity	Responsible Official	Due date	Progress
Pillar 1: Positive cash flows with a focus on revenue from trading services				
Positive cash flows with a focus on revenue from trading services	Developing and approve a new Long Term Financial Plan (10 - 15 years which will link to the Strategy of the Municipality)	Chief Financial Officer	30-Jun-23	Current LTFP effective until 2026. To be reviewed in 2023-2024 financial year
	Predicting future municipal revenue (Part of LTFP)	Chief Financial Officer	30-Jun-23	Current LTFP effective until 2026. To be reviewed in 2023-2024 financial year
	Estimating future operational expenditure (Part of LTFP)	Chief Financial Officer	30-Jun-23	Current LTFP effective until 2026. To be reviewed in 2023-2024 financial year
	Determining future capital demand by:	Chief Financial Officer	30-Jun-23	Current LTFP effective until 2026. To be reviewed in 2023-2024 financial year
	Liquidity and ratio management (Part of LTFP)	Chief Financial Officer	30-Jun-23	Current LTFP effective until 2026. To be reviewed in 2023-2024 financial year
	Review and amend the creditors' payment policy and perform creditor classification and prioritization.	Accountant Expenditure	2023/03/31, Weekly	Policy to be reviewed with Final Budget
	Institutionalise pre-determined creditors payment dates and implement expenditure and creditors management.	Accountant Expenditure	Monthly	Done for May 2023
	Implement Activity-Based Costing in order to determine inter-departmental costs associated with Trading Services.	Accountant Budget and Reporting	30-Jun-23	To be completed by June 2023
	Determine cash requirements through the Long Term Financial Plan	Chief Financial Officer	30-Jun-23	Current LTFP effective until 2026. To be reviewed in 2023-2024 financial year
	Daily management and monitoring of cash-flow with weekly reporting	Chief Financial Officer, Manager Revenue & Accountant Expenditure	Daily	Done on a daily basis - ongoing
	Review long-term debt and restructure where economic benefits can be attained	Chief Financial Officer	28-Feb-23	This has been reviewed with the adjustments budget. Project funded by means of long term borrowing has been removed.
Pillar 2: Implementation of cost containment measures and a reduction of expenditure				
Implementation of cost containment measures and a reduction of expenditure	Review all pending litigation and determine settlement based on success vs. future projected costs	Manager Legal Services & Manager Human Resources	30-Jun-23	To be reviewed with adjustment budget and completed by June 2023
	Review all legal contracts with service providers to reduce costs	Manager Legal Services	30-Jun-23	To be reviewed with adjustment budget and completed by June 2023
	Appoint consultant to conduct recommended Electricity Tariff investigation and implement recommendations	Manager Electro Technical Services	31-Dec-22	Consultant has been appointed. Saving has also been identified. Eskom verifying saving on their side. Cost of Supply to be implemented in July 2023.
	Finalise and agree on the Notified Maximum Demand rate to reduce penalties.	Manager Electro Technical Services	30-Jun-23	Application has been lodged for NMD increases. To be completed by June 2023.
	Renegotiate the Eskom payment agreement on the arrears	Municipal Manager & Chief Financial Officer	31-Dec-22	Meeting was held with Eskom during September 2022. Assistance has been sought from Provincial Treasury.
	NERSA increases for Eskom vs. Municipal increases	Manager Electro Technical Services & Manager Revenue	30-Jun-23	Completed, NERSA issues guidelines with regards to tariff increases. All information submitted to NERSA on 31 October 2022
	Rebates on transmission losses	Chief Financial Officer, Manager Electro Technical Services & Manager Revenue	30-Jun-23	Meeting needs to be set up with Eskom to facilitate discussions. New date to be confirmed
	Illegal connections	Manager Electro Technical Services	Monthly	Ongoing weekly and monthly inspections. Electrician disconnects as inspections are performed.
	Contracted services	Accountant Budget and Reporting	28-Feb-23	Contracted services was reviewed with the adjustment budget. Votes with low/ no expenditure has been reduced. The increase in contracted services were mainly due to increased Human Settlements Development Allocation
	Operational expenditure	Accountant Budget and Reporting	28-Feb-23	Operational expenditure was reviewed with the adjustment budget. Votes with low/ no expenditure has been reduced. The main reason for the increase of R1.4m was due to increase in audit fees, insurance and training for MFMP students.
	Reduce water and electricity losses	Manager Water, Manager Electro Technical Services & Manager Revenue	Monthly	Ongoing, illegal connections are checked, network maintenance done as well as inspection for meter bypass. Monthly reports to be scrutinised to check for electricity meters with no movement. Municipality appointed a consultant to compile a Water conservation and demand management plan. The draft report has been issued to the Municipality in October 2022. Final report will be issued upon payment of invoice. The report will then be presented to Council for adoption. The master plan will improve management of the department and water losses. R 500 000 has been secured as part as the Water resilience grant from DLG for the repair of Wadriht holding reservoir. This reservoir has major leakages which accounts for a significant portion of water losses within the Lambertsbay water supply system. The allocation has been approved in December and provision has been made with the adjustment budget. Transfer payment agreements have been signed between DLG, the Municipality.
	Installing grids at all network stations	Manager PMU	30-Jun-23	An application was lodged to the Department of Local Government for a support grant to fund this project. The application was unsuccessful. Time has now become limited to complete the project in this year, therefore the user department will request provision in the 2023-24 draft budget for this project.
	Cost benefit analysis of training vs appointing contractors	Manager Electro Technical Services	28-Feb-23	Request has been submitted to HR department

Pillar 3: Realistic debtors' collection rate with incremental improvements year on year				
Debt Collection				
Realistic debtors' collection rate with incremental improvements year on year	Accurate calculations and timeous reporting of revenue due and outstanding debtors on a monthly basis, thereby enabling appropriate monitoring and oversight of debt collection practices and timely action with regards to debt impairment	Manager Revenue & Accountant Service Charges	Monthly	Done for May 2023
	Allocating sufficient staff capacity to proactively drive the revenue management and debt collection functions and policies, in order to intensify revenue collections.	Manager Revenue, Accountant Service Charges & Accountant Credit Control & Debt Collection	Monthly	Organogram to be reviewed for restructuring.
	Start with the highest outstanding debt, handover to attorneys and attach assets where necessary	Accountant Service Charges	Monthly	Handover done in December 2022. Final list submitted.
	Dedicated person to be assigned to manage the legal collection process	Manager Revenue & Accountant Credit Control & Debt Collection	Monthly	Handover done in December 2022.
	Resources to be made available to reconcile the funds received from attorneys performing the legal collection	Manager Revenue & Accountant Credit Control & Debt Collection	Monthly	Commenced in June 2023
	A dedicated person to be identified to manage and recover Government Debt	Accountant Credit Control & Debt Collection	Monthly	Report of Government debt done for May 2023
	Electricity to be cut primary residence where account holders are in arrears with property rates and service charges (for those residents who reside in the Cederberg Municipal area).	Accountant Credit Control & Debt Collection	Monthly	Cut off lists of primary services for all towns done and implemented for May 2023
	Staff debt to be deducted from salary and current arrangements to be reviewed.	Accountant Service Charges & Accountant Credit Control & Debt Collection	Monthly	Report done for May 2023. Senior Clerk Credit control will review all current agreements in May 2023.
	Personnel to be tasked for tracing Municipal Account to PayDay system	Accountant Service Charges & Accountant Credit Control & Debt Collection	30-Jun-23	Ongoing
	Review all existing arrangements with outstanding debtors and monitor stringently on a monthly basis	Accountant Credit Control & Debt Collection	Monthly	Done for May 2023
	Compile an arrangement register to be monitored and updated on a monthly basis	Accountant Credit Control & Debt Collection	Monthly	Done for May 2023
	Indigent usage to be reassessed to determine whether they are indigent	Accountant Credit Control & Debt Collection	Quarterly	Done for May 2023
	Person to be tasked to monitor the indigent register	Accountant Credit Control & Debt Collection	Quarterly	Credit Control Accountant to monitor Register on a quarterly basis
	No unblocking after hours	Accountant Service Charges		Instruction was sent to employees to only unblock during office hours. Notice was also given to the public.
	Electricians should not take any instructions from clients	Manager Electro Technical Services & Electricians	30-Sep-22	Communicated as such to electricians
	Political interference with credit control measures should not be tolerated – related queries to be directed to the CFO	Chief Financial Officer	Monthly	Ongoing
	Warrants to be reviewed for outstanding traffic fines	Manager Protection Services	31-Oct-22	Discussions took place with magistrates office and they informed us that they are under staffed and do not have enough resources.
	Discussions to be held with prosecutor regarding reduction of fines	Manager Protection Services	31-Oct-22	The prosecutor informed us of the discretion being used according to the plea letters submitted.
	Resources to be aligned with the timing of cutting electricity	Manager Electro Technical Services	Ongoing	Done as electricity is being cut.
	Cut electricity on a weekly basis	Accountant Service Charges & Accountant Credit Control & Debt Collection	Weekly	Done for May 2023
	Inspect prepaid meter report to identify where there was no purchases for 3 months	Chief Financial Clerk: Revenue Service Charges	Monthly	Done for May 2023
	Investigation to be lodged with results from the above activity to establish whether the meter is faulty or whether it has been by-passed.	Manager Revenue & Accountant Service Charges, Manager Electro Technical Services	Monthly	Ongoing
	Accelerate integration between Phoenix and Contour to automate debt collection on outstanding prepaid clients	Manager Revenue & Accountant Service Charges	30-Jun-23	Ongoing
	Team to be established to attend to account queries and accelerate debt collection	Accountant Service Charges & Chief Clerk Service Charges	Monthly	Ongoing
Complaint register to be integrated with collaborator to be properly managed	Manager Revenue & Customer Care Clerk	30-Jun-23	Ongoing	
Consolidate property rates and service charges accounts to address tenants bills overdue and owner does not take responsibility for the outstanding account.	Accountant Service Charges & Chief Clerk Service Charges	30-Jun-23	Ongoing	
Revenue Enhancement				
Realistic debtors' collection rate with incremental improvements year on year	Performing a complete meter audit of metered services	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges	30-Jun-23	In Progress
	Physical verification of unreadable meters, meters to be replaced	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges	31-May-23	Identification completed. Meters has been bought and delivered. List has been completed and has been sent to Technical Department for installation. For the water meter replacement Citrusdal is 75% complete, Clanwilliam 80% complete, Graafwater 100% complete and Lambertsbay 80% complete.
	Performing a verification of all services and service connection points	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges	30-Jun-23	Ongoing
	Perform supplementary valuations on a quarterly basis	Manager Revenue & Property Rates and Valuations Officer	Quarterly	Ongoing, Appeal Board hearings completed. Draft SV1 completed
	Performing debtor data analysis and cleansing	Manager Revenue & Accountant Service Charges	30-Jun-23	Ongoing
	Performing a complete indigent verification process	Accountant Credit Control & Debt Collection	30-Jun-23	Ongoing
	Conducting on-site water demand management and loss control	Manager Revenue, Accountant Service Charges and Water Manager	Ongoing	Wadriß holding reservoir - major leakages has been observed. Applied to DLG for support grant to refurbish the reservoir. R500 000 has been secured as part of the Water Resilience Grant. Consultant appointed for compilation of water master plan. This will assist in better management of department and water losses. The allocation has been approved in December and has been made with the adjustment budget. Transfer payment agreements have been signed between DLG and the Municipality. Funds have been received.
	Analysing electricity losses and draft a loss control program	Manager Electro Technical Services, Manager Revenue, Accountant Service Charges, Accountant Budget & Reporting	Ongoing	Loss control program to be completed end of May 2023
	Engage in meter replacement program (Water and electricity)	Managers Revenue, ElectroTechnical & Water & Accountant Service Charges	31-Jan-23	Electricity meters are replaced as faulty meters are reported. Prepaid meters to be installed for conventional customers. Water meter replacement underway and being installed. Citrusdal 75% complete, Clanwilliam 80% complete, Graafwater 100% complete and Lambertsbay 80% complete.
	Apply cost-reflective tariff modelling	Chief Financial Officer & Manager Revenue	31-May-23	Cost reflective tariff study has been completed for Water, sanitation & electricity. Cost reflective tariffs for water has been implemented. Sanitation has been put on hold until revenue enhancement is completed. Electricity to be implemented in new (2023-2024) financial year. Property Rates remodelling has been implemented.
	Establish teams to verify and resolve existing issues identified with the revenue enhancement	Accountant Service Charges, Manager Revenue & CFO	31-Mar-23	Ongoing - Updated monthly on financial system
	Process for repair and replacement of faulty prepaid meters inefficient, the process should be improved. Turnaround time to be reduced	Managers Revenue, ElectroTechnical & Water & Accountant Service Charges	30-Jun-23	Meters are replaced as faulty meters are reported
	Formal tender process to be followed to appoint a service provider to realise revenue from traffic fines	Manager Protection Services	30-Nov-22	The Municipality has initiated the procurement process for appointing a service provider in order to issue speed camera fines. The specifications committee has been held and the tender has been advertised. The BEC was held 14 October 2022. The BAC has been held outcomes has been referred to the office of the MM for final decision.
	Tariffs on penalties and fines to be reviewed	Chief Financial Officer & Manager Revenue	31-May-23	Reviewed with draft budget 2023-2024
	Regular inspections to be done and occupation certificates to be issued by building control to finance to bill the correct services to the account.	Manager Town Planning & Chief Clerk Service Charges	Monthly	Done for May 2023
	Illegal usage of electricity in informal settlements to be mitigated.	Manager Electro Technical Services	Monthly	Ongoing weekly and monthly inspections. Electrician disconnects as inspections are performed.
	Industrial effluent program to be implemented	Manager PMU & Manager Rural Development	28-Feb-23	Meetings to be set up with major effluent customers. Testing has been done with two of the 10 major customers. Tariff was approved with Annual Budget & policy updated
	Revenue enhancement to be done for resorts	Manager Resorts	30-Jun-23	Meeting has been held where alternative ideas were discussed for additional income
	Controls to be reviewed and tightened around cash and the existing booking system	Manager Resorts	30-Jun-23	To be reviewed at the start of 2023
	Handheld meter devices to be purchased to improve billing integrity	Manager Revenue & Accountant Budget and Reporting	30-Jun-23	Provision made with adjustment budget. Handheld meter have been procured. Delivery to take place before end of June 2023.
	Enforcement of bylaws by law enforcement officers by issuing fines	Manager Protection Services	Monthly	Ongoing

Customer Care				
Realistic debtors' collection rate with incremental improvements year on year	Improve community access points	Manager Revenue & Accountant Service Charges	Ongoing	Ongoing
	Implement a customer service call centre	Manager Administration & Manager Revenue	Implemented	Functional
	Set benchmarks for activities relating to complaints	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges & Customer Care Clerk	30-Jun-23	Ongoing
	Set service level standards for customer responses	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges & Customer Care Clerk	30-Jun-23	Done for 2022-2023 Financial year. To be reviewed with Final Budget
Pillar 4: Creditors payment rates that ensure that all fixed obligations, including objectives for bulk purchases, are met				
Creditors payment rates that ensure that all fixed obligations, including	Daily management of cash-flow with weekly reporting	Chief Financial Officer, Manager Revenue & Accountant Expenditure	Ongoing	Done on a daily basis - ongoing
	Review long-term debt and restructure where economic benefits can be attained	Chief Financial Officer	Ongoing	To be reviewed with adjustment budget
Pillar 5: Ring fencing of conditional grants and ensuring that conditional grant funding is cash backed				
Ring fencing of conditional grants and ensuring that conditional grant funding is cash backed	All future payments to be made directly to the service providers.	Chief Financial Officer	01-Apr-23	Where the Municipality acts as agents, discussions should be held with department to make payments directly to service providers
	Pillar 6: Other Measures			
Financial Controls	Draft an Audit action plan to address outstanding audit findings	Internal Auditor	30-Nov-22	Audit was concluded in the second week of December. OPCAR completed.
	Implement 2022/23 Audit Plan (OPCAR)	Internal Auditor	30-Jun-23	To be done on completion of the audit
	Perform Risk analysis of municipality and implement risk management system	Risk Officer	30-Nov-22	Completed. The risk register is monitored on a quarterly basis and presented to Risk Management Committee on a quarterly basis.
	Revise and implement internal systems of control to mitigate financial risks identified	Internal Auditor	30-Jun-23	Ongoing, to be completed by 30 June 2023
	Develop Standard operating Procedure Manuals for all audit cycles	Municipal Manager & Directors	30-Jun-23	To be completed by 30 June 2023
Asset Management	Review and update Asset Register.	Accountant Assets	31-Aug-23	Monthly (Asset Import - Reconciliation between GL & Asset Register) Done for May 2023
	Perform assessment of the useful life of all infrastructure assets and GPS reference.	Accountant Assets	31-Aug-23	The assessment has been completed, the information will be updated annually with unbundling of the infrastructure assets
	Draft Review and Implement Asset Procedure Manual.	Accountant Assets	30-Jun-23	Ongoing
	Draft asset maintenance plans for all asset categories.	Director Technical Services & Accountant Assets	30-Jun-23	Ongoing
	Perform a municipal strategic asset assessment programme.	Chief Financial Officer & Accountant Assets	30-Jun-23	Ongoing
	Update master plans for all Infrastructure assets.	Manager Water and Sanitation, Manager Civil Services, Manager Town Planning & Manager Solid Waste	31-Mar-23	Appointments were made to update master plans. Meetings has been held with consultants. SDF to be completed by 30 June 2023. The master plan for solid waste has been received and will go out on a public participation process. The Water and Waste Water Master plan is expected to be received in February 2023, after which it also has to go out on a public participation process. The technical directorate will communicate with the service provider with regards to the appointment for the roads master plan.
	Perform a land audit to identify all municipal assets.	Manager Administration & Accountant Assets	30-Mar-23	The asset department is currently busy with the reconciliation of the asset register and the Cape Farming mapping system. To be completed by end of June 2023
	Perform performance assessment of all municipal properties.	Manager Administration & Accountant Assets	30-Jun-23	The asset department is currently busy with the reconciliation of the asset register and the Cape Farming mapping system. To be completed by end of June 2023
	Draft a municipal asset management strategy inclusive of a performance and disposal framework.	Chief Financial Officer & Accountant Assets	31-May-23	Asset Management Policy was aligned with the SCM policy and Asset Transfer Regulations
Supply Chain Management	Review SCM Delegations	Manager Supply Chain	30-Jun-23	Done annually
	Review and implement electronic Contract Management system	Manager Supply Chain	Implemented	Implemented for the current year
	Review Supply Chain Management Policy	Manager Supply Chain	31-May-23	Done annually
	Review Supply Management Chain Structure	Manager Supply Chain	30-Apr-23	Service provider in the process of reviewing the organogram
	Develop and centralise online Procurement and Record Management System with a document checklist for each bid.	Manager Supply Chain	Implemented	Implemented for the current year
	Organise training for all Bid Committees	Manager Supply Chain	30-Nov-22	Busy with logistical arrangements (Provincial Treasury & Cederberg Municipality)
	Develop standard operating procedures for all procurement cycles	Manager Supply Chain	Implemented	Implemented for the current year
Strategic Leadership, Institutional Stabilisation and Transformation	Implement new staff regulations from 01 July 2023	Manager Human Resources	31-May-23	To be implemented in new financial year. Awareness campaigns held with all staff.
	Finalize placement of staff	Manager Human Resources	30-Apr-23	Department Local Government to assist with new staff establishment. Estimated implementation will be 2023-24 financial year.
	Draft and amend Job descriptions	Manager Human Resources	30-Apr-23	Amended as duties changes
	Send post/Job description for job evaluation	Manager Human Resources	Quarterly	Done on quarterly basis if applicable.
	Fill critical vacancies – Municipal Manager, Director Engineering Services, Director Finance and key management staff	Municipal Manager & Manager Human Resources	30-Jun-23	Advertisement placed for MM, CFO and Director Technical Services. Recruitment process for MM and CFO concluded. Awaiting Council Decision. Interviews for Director Support Services completed. Position for DTS will be re-advertised.
	Review all organizational policies processes and procedures (across the entire organization and have a register of policies)	Municipal Manager & Directors	31-Mar-23	Done annually
	Review archiving and record keeping	Manager Administration	31-May-23	Audit report to be submitted to DCAS in order to apply for funding in assistance with record management and archive system.
	Staffing of Budget and Treasury Office organogram with suitably qualified and experienced staff	Chief Financial Officer	31-May-23	Current review of organogram in progress.
	Capacitating and skills development of finance department staff	Chief Financial Officer	Ongoing	Ongoing
Accounting, IT and data management	Review IT infrastructure and develop and implement IT infrastructure replacement policy.	Manager ICT	31-Oct-22	Policy in place.
	Establish and institutionalise an IT Steering committee.	Manager ICT	30-Sep-22	New TOR signed, meeting to be held in June 2023.
	Establish mSCOA Steering / Working Committee and monitor implementation of the reforms.	Manager Revenue, Manager ICT & Accountant Budget & Financial Reporting	30-Jun-23	Working committee to be established by 30 June 2023. TOR to be set up. Roadmap completed for mSCOA challenges. Meeting with relevant staff by 22 June 2023
	Review all computer based programs and implement management monitoring and support systems.	Manager ICT	30-Jun-23	To be reviewed with Draft budget, in-house interim monitoring solution will be implemented by ICT Manager. Monitoring tool implemented but not yet rolled out to all devices / Computers
Liability Management	Review and calculate short term liabilities	Chief Financial Officer	28-Feb-23	Reviewed with adjustment budget
	Review and calculate long term liabilities	Chief Financial Officer	28-Feb-23	Reviewed with adjustment budget
	Review and disclose all contingent liabilities	Manager Legal Services, Manager Internal Audit	31-Aug-23	Done on an annual basis
	Engage with creditors to discuss/agree repayment/payment dates/ plans/arrangements	Chief Financial Officer & Accountant Expenditure	30-Jun-23	Ongoing, arrangement with ESKOM in place. Municipality also in the process of applying for the debt relief.
	Draft repayment plans for liabilities and enter into arrangements with creditors	Chief Financial Officer & Accountant Expenditure	30-Jun-23	Ongoing
Communication	External communication to clients to encourage payment of accounts	Communication and Intergovernmental Relations Senior Officer & Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges	Monthly	Done for May 2023
	External communication to encourage indigent customers to apply for the subsidy	Communication and Intergovernmental Relations Senior Officer & Manager Revenue, Accountant Credit Control & Debt Collection & Chief Clerk Service Charges	31-May-23	Done for 2022-23 financial year
	Internal communication to employees to encourage cost containment	Communication Officer, Accountant Expenditure & CFO	Monthly	Ongoing

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 - M11 May									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	52 404	67 173	70 103	5 209	65 242	64 231	1 012	2%	70 103
Service charges	172 313	183 898	167 517	13 669	151 211	155 308	(4 097)	-3%	167 517
Investment revenue	750	634	1 677	451	1 684	1 232	452	37%	1 677
Transfers and subsidies	96 033	94 193	102 416	1 881	82 124	94 411	(12 287)	-13%	102 416
Other own revenue	24 115	39 099	31 163	2 072	19 417	29 085	(9 668)	-33%	31 163
Total Revenue (excluding capital transfers and contributions)	345 615	384 997	372 876	23 282	319 679	344 267	(24 589)	-7%	372 876
Employee costs	132 380	120 562	130 495	9 675	116 833	120 285	(3 452)	-3%	130 495
Remuneration of Councillors	5 000	5 173	6 057	484	5 216	5 266	(50)	-1%	6 057
Depreciation & asset impairment	26 850	28 151	27 236	1 876	24 262	25 120	(858)	-3%	27 236
Finance charges	12 206	11 778	15 414	921	13 772	14 005	(232)	-2%	15 414
Inventory consumed and bulk purchases	102 612	111 823	106 512	2 518	81 887	96 368	(14 481)	-15%	106 512
Transfers and subsidies	244	1 030	380	-	358	196	163	83%	380
Other expenditure	105 573	116 911	118 842	6 383	79 315	95 281	(15 967)	-17%	118 842
Total Expenditure	384 866	395 428	404 936	21 856	321 643	356 521	(34 878)	-10%	404 936
Surplus/(Deficit)	(39 251)	(10 431)	(32 060)	1 426	(1 965)	(12 254)	10 289	-84%	(32 060)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	45 632	58 400	51 413	2 797	16 606	52 439	(35 833)	-68%	51 413
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	3 324	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9 705	47 969	19 353	4 223	14 642	40 185	(25 544)	-64%	19 353
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9 705	47 969	19 353	4 223	14 642	40 185	(25 544)	-64%	19 353
Capital expenditure & funds sources									
Capital expenditure	53 247	70 530	62 952	3 278	19 727	67 431	(47 704)	-71%	62 952
Capital transfers recognised	45 632	58 400	51 413	2 796	16 606	55 054	(38 448)	-70%	51 413
Borrowing	150	8 600	-	-	-	2 150	(2 150)	-100%	-
Internally generated funds	7 464	3 530	11 539	482	3 122	10 228	(7 106)	-69%	11 539
Total sources of capital funds	53 247	70 530	62 952	3 278	19 727	67 431	(47 704)	-71%	62 952
Financial position									
Total current assets	66 544	40 445	42 108	-	78 766	-	-	-	42 108
Total non current assets	734 370	818 457	770 086	-	730 305	-	-	-	770 086
Total current liabilities	133 517	118 393	123 165	-	121 533	-	-	-	123 165
Total non current liabilities	91 674	111 650	93 953	-	97 174	-	-	-	93 953
Community wealth/Equity	575 723	628 859	595 076	-	590 365	-	-	-	595 076
Cash flows									
Net cash from (used) operating	52 036	69 830	54 623	592	46 867	44 110	(2 757)	-6%	54 623
Net cash from (used) investing	(44 878)	(70 530)	(62 894)	(3 710)	(20 197)	(19 608)	589	-3%	(62 894)
Net cash from (used) financing	(5 093)	4 162	(3 516)	27	(2 939)	(2 948)	(9)	0%	(3 516)
Cash/cash equivalents at the month/year end	11 815	3 746	28	-	35 547	33 369	(2 177)	-7%	28
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	14 007	9 201	5 411	4 891	4 309	3 871	22 910	65 542	130 141
Creditors Age Analysis									
Total Creditors	2 085	6	-	-	-	-	-	47 988	50 078

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		115 629	90 518	99 616	7 991	91 118	88 626	2 493	3%	99 616
Executive and council		49 959	10 129	10 129	-	10 129	9 400	730	8%	10 129
Finance and administration		65 670	80 389	89 486	7 991	80 989	79 226	1 763	2%	89 486
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		41 386	56 990	62 795	3 077	21 840	59 525	(37 685)	-63%	62 795
Community and social services		5 537	7 606	11 122	2 876	8 399	11 878	(3 480)	-29%	11 122
Sport and recreation		3 856	3 250	2 830	138	2 873	2 887	(13)	0%	2 830
Public safety		8 793	20 793	10 785	63	836	11 965	(11 129)	-93%	10 785
Housing		23 200	25 340	38 057	-	9 732	32 795	(23 063)	-70%	38 057
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 432	9 863	14 501	550	12 178	13 302	(1 124)	-8%	14 501
Planning and development		2 684	2 979	2 311	289	2 360	2 420	(60)	-2%	2 311
Road transport		6 748	6 884	12 190	261	9 818	10 882	(1 064)	-10%	12 190
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		228 124	286 026	247 378	14 461	211 149	235 254	(24 105)	-10%	247 378
Energy sources		133 391	161 556	146 192	9 077	117 988	135 097	(17 109)	-13%	146 192
Water management		56 450	65 428	51 665	3 125	45 866	53 862	(7 996)	-15%	51 665
Waste water management		21 103	35 009	25 035	1 066	24 019	23 800	219	1%	25 035
Waste management		17 179	24 033	24 485	1 193	23 276	22 496	780	3%	24 485
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	394 570	443 397	424 289	26 079	336 285	396 707	(60 421)	-15%	424 289
Expenditure - Functional										
<i>Governance and administration</i>		111 432	105 888	125 164	9 090	99 732	105 195	(5 463)	-5%	125 164
Executive and council		12 693	11 895	12 823	993	10 955	11 340	(385)	-3%	12 823
Finance and administration		97 714	92 911	111 198	8 020	87 824	92 829	(5 005)	-5%	111 198
Internal audit		1 025	1 082	1 143	76	953	1 027	(73)	-7%	1 143
<i>Community and public safety</i>		65 938	76 866	70 109	2 053	49 286	61 985	(12 699)	-20%	70 109
Community and social services		9 483	9 071	11 399	623	7 668	10 064	(2 396)	-24%	11 399
Sport and recreation		13 141	12 497	12 809	917	10 936	11 584	(648)	-6%	12 809
Public safety		18 743	28 421	19 961	354	18 718	19 686	(968)	-5%	19 961
Housing		24 570	26 877	25 941	159	11 964	20 650	(8 686)	-42%	25 941
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 903	26 053	24 580	1 810	22 221	22 766	(545)	-2%	24 580
Planning and development		8 561	11 004	10 049	735	9 172	9 323	(151)	-2%	10 049
Road transport		14 342	15 049	14 530	1 075	13 050	13 443	(394)	-3%	14 530
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		184 593	186 621	185 083	8 904	150 404	166 575	(16 171)	-10%	185 083
Energy sources		113 221	122 670	115 854	3 511	90 599	105 289	(14 689)	-14%	115 854
Water management		32 590	29 886	32 025	2 312	27 332	28 331	(999)	-4%	32 025
Waste water management		19 537	18 651	20 201	1 732	17 447	17 707	(260)	-1%	20 201
Waste management		19 244	15 414	17 002	1 350	15 026	15 249	(223)	-1%	17 002
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	384 866	395 428	404 936	21 856	321 643	356 521	(34 878)	-10%	404 936
Surplus/ (Deficit) for the year		9 705	47 969	19 353	4 223	14 642	40 185	(25 544)	-64%	19 353

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) - M11 May										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	49 959	10 129	10 129	-	10 129	9 400	730	7.8%	10 129
Vote 2 - Office of Municipal Manager		39	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		62 636	76 256	86 368	7 582	77 940	75 939	2 001	2.6%	86 368
Vote 4 - Community Development Services		7 983	9 301	13 026	2 933	10 279	13 650	(3 371)	-24.7%	13 026
Vote 5 - Corporate and Strategic Services		547	2 437	902	294	1 100	1 282	(181)	-14.2%	902
Vote 6 - Planning and Development Services		2 684	2 979	2 611	346	2 417	2 645	(228)	-8.6%	2 611
Vote 7 - Public Safety		12 467	24 836	14 450	324	4 379	15 460	(11 081)	-71.7%	14 450
Vote 8 - Electricity		133 391	161 556	146 192	9 077	117 988	135 097	(17 109)	-12.7%	146 192
Vote 9 - Waste Management		17 179	24 033	24 485	1 193	23 276	22 496	780	3.5%	24 485
Vote 10 - Waste Water Management		21 103	35 009	25 035	1 066	24 019	23 800	219	0.9%	25 035
Vote 11 - Water		56 450	65 428	51 665	3 125	45 866	53 862	(7 996)	-14.8%	51 665
Vote 12 - Housing		23 200	25 340	38 057	-	9 732	32 795	(23 063)	-70.3%	38 057
Vote 13 - Road Transport		3 076	2 842	8 537	-	6 287	7 396	(1 109)	-15.0%	8 537
Vote 14 - Sports and Recreation		3 856	3 250	2 830	138	2 873	2 887	(13)	-0.5%	2 830
Total Revenue by Vote	2	394 570	443 397	424 289	26 079	336 285	396 707	(60 421)	-15.2%	424 289
Expenditure by Vote										
Vote 1 - Executive and Council	1	7 667	7 620	8 698	681	7 495	7 450	45	0.6%	8 698
Vote 2 - Office of Municipal Manager		13 737	15 304	14 145	883	12 506	12 889	(383)	-3.0%	14 145
Vote 3 - Financial Administrative Services		59 569	62 492	72 829	4 855	57 750	60 705	(2 955)	-4.9%	72 829
Vote 4 - Community Development Services		13 385	11 570	13 271	537	9 874	11 845	(1 971)	-16.6%	13 271
Vote 5 - Corporate and Strategic Services		22 665	19 073	24 643	2 634	19 882	20 038	(156)	-0.8%	24 643
Vote 6 - Planning and Development Services		9 621	6 959	8 753	761	7 746	8 122	(376)	-4.6%	8 753
Vote 7 - Public Safety		23 342	33 160	26 095	598	21 750	24 891	(3 141)	-12.6%	26 095
Vote 8 - Electricity		113 221	122 670	115 854	3 511	90 599	105 289	(14 689)	-14.0%	115 854
Vote 9 - Waste Management		19 244	15 414	17 002	1 350	15 026	15 249	(223)	-1.5%	17 002
Vote 10 - Waste Water Management		18 260	17 088	18 588	1 621	16 291	16 242	49	0.3%	18 588
Vote 11 - Water		32 590	29 886	32 025	2 312	27 332	28 331	(999)	-3.5%	32 025
Vote 12 - Housing		24 570	26 877	25 941	159	11 964	20 650	(8 686)	-42.1%	25 941
Vote 13 - Road Transport		13 852	14 817	14 282	1 040	12 492	13 235	(743)	-5.6%	14 282
Vote 14 - Sports and Recreation		13 141	12 497	12 809	917	10 936	11 584	(648)	-5.6%	12 809
Total Expenditure by Vote	2	384 866	395 428	404 936	21 856	321 643	356 521	(34 878)	-9.8%	404 936
Surplus/ (Deficit) for the year	2	9 705	47 969	19 353	4 223	14 642	40 185	(25 544)	-63.6%	19 353

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) - M11 May										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		52 404	67 173	70 103	5 209	65 242	64 231	1 012	2%	70 103
Service charges - electricity revenue		116 302	126 308	111 280	8 439	98 950	102 768	(3 817)	-4%	111 280
Service charges - water revenue		31 228	29 456	29 223	2 974	27 459	27 502	(43)	0%	29 223
Service charges - sanitation revenue		12 004	14 316	12 851	1 066	11 835	12 112	(277)	-2%	12 851
Service charges - refuse revenue		12 779	13 818	14 163	1 190	12 967	12 927	41	0%	14 163
Rental of facilities and equipment		829	437	724	70	687	658	29	4%	724
Interest earned - external investments		750	634	1 677	451	1 684	1 232	452	37%	1 677
Interest earned - outstanding debtors		4 288	4 006	10 153	936	8 899	8 232	667	8%	10 153
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9 181	20 800	10 856	80	916	12 016	(11 100)	-92%	10 856
Licences and permits		3	3	2	-	2	2	1	28%	2
Agency services		3 672	4 042	3 653	261	3 531	3 487	44	1%	3 653
Transfers and subsidies		96 033	94 193	102 416	1 881	82 124	94 411	(12 287)	-13%	102 416
Other revenue		5 465	7 812	4 807	725	5 381	5 479	(97)	-2%	4 807
Gains		676	2 000	968	-	-	(788)	788	-100%	968
Total Revenue (excluding capital transfers and contributions)		345 615	384 997	372 876	23 282	319 679	344 267	(24 589)	-7%	372 876
Expenditure By Type										
Employee related costs		132 380	120 562	130 495	9 675	116 833	120 285	(3 452)	-3%	130 495
Remuneration of councillors		5 000	5 173	6 057	484	5 216	5 266	(50)	-1%	6 057
Debt impairment		26 777	38 846	39 026	2 712	33 430	35 235	(1 805)	-5%	39 026
Depreciation & asset impairment		26 850	28 151	27 236	1 876	24 262	25 120	(858)	-3%	27 236
Finance charges		12 206	11 778	15 414	921	13 772	14 005	(232)	-2%	15 414
Bulk purchases - electricity		93 891	103 638	94 837	1 719	73 170	86 656	(13 487)	-16%	94 837
Inventory consumed		8 721	8 185	11 675	798	8 718	9 712	(994)	-10%	11 675
Contracted services		54 387	50 254	52 036	2 474	25 533	40 999	(15 466)	-38%	52 036
Transfers and grants		244	1 030	380	-	358	196	163	83%	380
Other expenditure		23 544	25 811	26 870	1 197	20 352	19 865	487	2%	26 870
Losses		865	2 000	910	-	-	(818)	818	-100%	910
Total Expenditure		384 866	395 428	404 936	21 856	321 643	356 521	(34 878)	-10%	404 936
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(39 251)	(10 431)	(32 060)	1 426	(1 965)	(12 254)	10 289	(0)	(32 060)
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	51 413	2 797	16 606	52 439	(35 833)	(0)	51 413
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		3 324	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		9 705	47 969	19 353	4 223	14 642	40 185			19 353
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9 705	47 969	19 353	4 223	14 642	40 185			19 353
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9 705	47 969	19 353	4 223	14 642	40 185			19 353
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9 705	47 969	19 353	4 223	14 642	40 185			19 353

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) - M11 May										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		2 699	2 471	7 032	-	5 467	6 380	(913)	-14%	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	131	131	600	6 673	(6 073)	-91%	131
Vote 12 - Housing		-	10 000	14 255	-	-	11 591	(11 591)	-100%	14 255
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		870	-	40	-	40	35	6	17%	40
Total Capital Multi-year expenditure	4,7	26 211	25 686	21 459	131	6 108	24 679	(18 571)	-75%	21 459
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		1	350	360	-	-	400	(400)	-100%	360
Vote 4 - Community Development Services		150	2 139	4 680	2 125	2 684	5 975	(3 291)	-55%	4 680
Vote 5 - Corporate and Strategic Services		396	480	520	-	10	518	(507)	-98%	520
Vote 6 - Planning and Development Services		-	17	19	-	14	19	(5)	-26%	19
Vote 7 - Public Safety		475	-	700	-	-	525	(525)	-100%	700
Vote 8 - Electricity		15 355	26 880	24 442	1 021	10 501	24 271	(13 770)	-57%	24 442
Vote 9 - Waste Management		2 849	1 105	2 604	-	3	2 228	(2 225)	-100%	2 604
Vote 10 - Waste Water Management		173	10 225	615	2	231	2 225	(1 994)	-90%	615
Vote 11 - Water		4 611	2 689	6 766	-	35	5 641	(5 606)	-99%	6 766
Vote 12 - Housing		1 289	-	335	-	128	287	(160)	-56%	335
Vote 13 - Road Transport		-	960	451	-	14	626	(612)	-98%	451
Vote 14 - Sports and Recreation		1 736	-	-	-	-	38	(38)	-100%	-
Total Capital single-year expenditure	4	27 036	44 844	41 493	3 147	13 620	42 753	(29 133)	-68%	41 493
Total Capital Expenditure		53 247	70 530	62 952	3 278	19 727	67 431	(47 704)	-71%	62 952
Capital Expenditure - Functional Classification										
Governance and administration		397	830	880	-	10	918	(908)	-99%	880
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		397	830	880	-	10	918	(908)	-99%	880
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 520	12 139	20 011	2 125	2 852	18 451	(15 599)	-85%	20 011
Community and social services		150	2 139	4 680	2 125	2 684	5 975	(3 291)	-55%	4 680
Sport and recreation		2 606	-	40	-	40	72	(32)	-44%	40
Public safety		475	-	700	-	-	525	(525)	-100%	700
Housing		1 289	10 000	14 590	-	128	11 879	(11 751)	-99%	14 590
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 699	3 449	7 503	-	5 495	7 025	(1 530)	-22%	7 503
Planning and development		2 699	2 489	7 051	-	5 485	6 399	(918)	-14%	7 051
Road transport		-	960	451	-	14	626	(612)	-98%	451
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		45 630	54 113	34 559	1 154	11 370	41 038	(29 668)	-72%	34 559
Energy sources		15 402	26 880	24 442	1 021	10 501	24 271	(13 770)	-57%	24 442
Water management		22 411	15 903	6 898	131	636	12 314	(11 679)	-95%	6 898
Waste water management		4 968	10 225	615	2	231	2 225	(1 994)	-90%	615
Waste management		2 849	1 105	2 604	-	3	2 228	(2 225)	-100%	2 604
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	53 247	70 530	62 952	3 278	19 727	67 431	(47 704)	-71%	62 952
Funded by:										
National Government		45 632	48 400	32 640	2 793	16 602	40 061	(23 459)	-59%	32 640
Provincial Government		-	10 000	18 773	3	4	14 993	(14 989)	-100%	18 773
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		45 632	58 400	51 413	2 796	16 606	55 054	(38 448)	-70%	51 413
Borrowing	6	150	8 600	-	-	-	2 150	(2 150)	-100%	-
Internally generated funds		7 464	3 530	11 539	482	3 122	10 228	(7 106)	-69%	11 539
Total Capital Funding		53 247	70 530	62 952	3 278	19 727	67 431	(47 704)	-71%	62 952

Table C5 consists of three distinct sections:

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

Table 9: C6 Financial Position

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M11 May						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		3 258	3 746	28	5 171	28
Call investment deposits		8 557	–	–	30 376	–
Consumer debtors		34 657	27 093	29 468	27 132	29 468
Other debtors		18 617	8 200	11 158	14 541	11 158
Current portion of long-term receivables		–	–	–	–	–
Inventory		1 454	1 406	1 454	1 547	1 454
Total current assets		66 544	40 445	42 108	78 766	42 108
Non current assets						
Long-term receivables		–	–	–	470	–
Investments		–	–	–	–	–
Investment property		74 398	76 953	74 345	74 349	74 345
Investments in Associate		–	–	–	–	–
Property, plant and equipment		658 928	740 666	694 849	654 443	694 849
Biological		–	–	–	–	–
Intangible		1 044	838	892	1 044	892
Other non-current assets		–	–	–	–	–
Total non current assets		734 370	818 457	770 086	730 305	770 086
TOTAL ASSETS		800 914	858 902	812 194	809 072	812 194
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		459	4 648	1 956	459	1 956
Consumer deposits		2 637	2 738	2 749	2 899	2 749
Trade and other payables		118 781	96 705	103 713	106 022	103 713
Provisions		11 640	14 303	14 746	12 154	14 746
Total current liabilities		133 517	118 393	123 165	121 533	123 165
Non current liabilities						
Borrowing		7 652	17 407	2 429	4 451	2 429
Provisions		84 022	94 244	91 525	92 723	91 525
Total non current liabilities		91 674	111 650	93 953	97 174	93 953
TOTAL LIABILITIES		225 191	230 044	217 118	218 707	217 118
NET ASSETS	2	575 723	628 859	595 076	590 365	595 076
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		575 723	628 859	595 076	590 365	595 076
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	575 723	628 859	595 076	590 365	595 076

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		47 818	62 135	67 883	5 777	58 559	57 318	1 242	2%	67 883
Service charges		157 164	170 975	160 039	14 699	150 704	148 756	1 948	1%	160 039
Other revenue		14 202	15 555	10 225	2 381	11 418	9 849	1 570	16%	10 225
Transfers and Subsidies - Operational		101 337	94 193	101 325	-	86 767	88 492	(1 725)	-2%	101 325
Transfers and Subsidies - Capital		45 632	58 400	46 628	-	34 077	40 800	(6 723)	-16%	46 628
Interest		710	634	1 677	451	1 684	1 286	398	31%	1 677
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(309 825)	(327 608)	(326 554)	(22 701)	(290 500)	(296 212)	(5 712)	2%	(326 554)
Finance charges		(4 758)	(3 425)	(6 221)	(15)	(5 485)	(5 756)	(270)	5%	(6 221)
Transfers and Grants		(244)	(1 030)	(380)	-	(358)	(423)	(64)	15%	(380)
NET CASH FROM/(USED) OPERATING ACTIVITIES		52 036	69 830	54 623	592	46 867	44 110	(2 757)	-6%	54 623
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	58	-	-	-	-		58
Decrease (increase) in non-current receivables		32	-	-	(432)	(470)	(38)	(432)	1146%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(44 910)	(70 530)	(62 952)	(3 278)	(19 727)	(19 570)	157	-1%	(62 952)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(44 878)	(70 530)	(62 894)	(3 710)	(20 197)	(19 608)	589	-3%	(62 894)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	8 600	-	-	-	-	-		-
Increase (decrease) in consumer deposits		221	210	210	21	262	259	4	1%	210
Payments										
Repayment of borrowing		(5 314)	(4 648)	(3 726)	6	(3 201)	(3 207)	(6)	0%	(3 726)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 093)	4 162	(3 516)	27	(2 939)	(2 948)	(9)	0%	(3 516)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		9 750	285	11 815	(3 091)	23 731	21 554			11 815
Cash/cash equivalents at month/year end:		11 815	3 746	28		35 547	33 369			28

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 - M11 May																
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 Outcome	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source																
Property rates		3 823	6 034	4 402	7 998	5 161	6 107	4 545	5 330	4 868	4 514	5 777	9 323	67 883	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	8 992	10 042	112 849	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	2 611	248	24 106	24 553	25 658
Service charges - sanitation revenue		860	878	784	885	859	958	824	782	877	1 069	1 263	411	10 450	12 732	13 305
Service charges - refuse		933	1 035	835	488	535	1 016	927	873	2 014	1 127	1 295	1 557	12 634	12 527	13 091
Rental of facilities and equipment		51	94	71	(862)	954	54	37	57	94	67	70	37	724	456	477
Interest earned - external investments		86	155	164	23	214	107	130	142	173	38	451	(7)	1 677	662	692
Interest earned - outstanding debtors		25	(749)	2 347	370	1 424	1 277	(1 082)	277	(530)	(973)	537	(2 923)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		75	87	80	96	70	72	73	107	99	76	80	123	1 040	3 263	3 267
Licences and permits		-	-	-	-	-	-	-	-	-	2	-	0	2	3	3
Agency services		200	473	411	333	327	235	416	331	343	200	261	122	3 653	4 219	4 409
Transfers and Subsidies - Operational		35 070	4 275	-	2 188	1 304	20 525	-	3 792	19 613	-	-	14 558	101 325	81 903	93 509
Other revenue		(1 138)	194	609	1 961	72	(284)	252	395	1 256	995	1 969	(1 475)	4 807	8 570	9 143
Cash Receipts by Source		54 314	25 791	20 282	27 069	20 437	40 792	16 675	22 793	39 506	18 167	23 308	32 016	341 150	346 228	373 707
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		8 696	-	-	1 831	8 696	131	-	3 711	11 013	-	-	12 551	46 628	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		-	-	-	-	-	-	-	-	-	-	-	58	58	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	3 400	-
Increase (decrease) in consumer deposits		48	34	1	13	26	16	16	37	35	15	21	(53)	210	210	210
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	(38)	(432)	470	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		63 057	25 825	20 283	28 912	29 159	40 939	16 691	26 541	50 554	18 145	22 897	45 042	388 046	396 060	422 101
Cash Payments by Type																
Employee related costs		9 490	10 376	9 621	9 502	16 565	11 254	10 464	10 306	9 421	9 272	9 634	13 174	129 079	125 999	134 519
Remuneration of councillors		493	346	448	464	474	640	454	466	460	487	484	840	6 057	5 530	5 917
Interest paid		199	211	717	23	354	886	1 171	23	1 328	559	15	735	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	8 083	(13 847)	100 837	144 598	157 515
Acquisitions - water & other inventory		19	656	1 230	1 037	1 168	358	737	894	1 093	789	829	2 800	11 610	8 481	8 867
Contracted services		277	8 116	3 282	1 483	1 459	1 132	1 500	3 077	2 193	541	2 474	26 515	52 048	23 818	30 271
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	3	6	-	-	281	-	-	69	-	22	380	1 075	1 128
General expenses		646	1 255	2 172	955	4 417	879	2 923	1 578	1 870	2 461	1 197	6 572	26 924	26 952	28 060
Cash Payments by Type		40 071	30 886	30 445	29 066	29 213	27 394	22 467	21 747	21 819	20 519	22 716	36 811	333 155	339 944	369 332
Other Cash Flows/Payments by Type																
Capital assets		-	484	392	1 549	1 219	1 449	2	3 764	4 240	3 351	3 278	43 225	62 952	50 799	48 519
Repayment of borrowing		95	61	1 118	(7)	744	(7)	(7)	49	1 166	(6)	(6)	524	3 726	4 874	4 874
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		40 166	31 430	31 956	30 608	31 177	28 836	22 462	25 560	27 225	23 863	25 989	80 560	399 833	395 617	422 726
NET INCREASE/(DECREASE) IN CASH HELD																
		22 891	(5 605)	(11 673)	(1 696)	(2 019)	12 103	(5 771)	981	23 329	(5 719)	(3 091)	(35 518)	(11 787)	443	(624)
Cash/cash equivalents at the month/year beginning:		11 815	34 706	29 101	17 428	15 732	13 714	25 817	20 047	21 028	44 357	38 638	35 547	11 815	28	471
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	35 547	28	28	471	(153)

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 - M11 May													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 364	1 570	1 002	980	929	753	4 676	18 945	32 220	26 284		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 354	1 594	636	677	442	343	2 030	8 116	19 192	11 608		
Receivables from Non-exchange Transactions - Property Rates	1400	4 909	2 287	1 521	1 275	1 116	1 035	7 808	18 279	38 231	29 514		
Receivables from Exchange Transactions - Waste Water Management	1500	1 246	809	656	571	519	478	2 837	9 300	16 415	13 704		
Receivables from Exchange Transactions - Waste Management	1600	1 308	848	657	564	516	487	2 595	4 228	11 203	8 389		
Receivables from Exchange Transactions - Property Rental Debtors	1700	(17)	-	-	-	-	-	-	65	48	65		
Interest on Arrear Debtor Accounts	1810	930	2 041	911	802	769	750	2 851	6 117	15 170	11 290		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3 088)	52	29	21	18	25	112	491	(2 339)	668		
Total By Income Source	2000	14 007	9 201	5 411	4 891	4 309	3 871	22 910	65 542	130 141	101 522	-	-
2021/22 - totals only		12 461	9 173	5 301	5 113	4 520	4 005	24 657	74 384	139 613	112 678		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(105)	243	84	74	74	69	794	961	2 195	1 973		
Commercial	2300	6 033	2 491	1 447	1 159	1 085	973	6 774	22 601	42 563	32 593		
Households	2400	6 173	5 344	3 409	3 065	2 854	2 578	13 955	40 557	77 935	63 009		
Other	2500	1 906	1 123	471	593	295	252	1 386	1 422	7 448	3 948		
Total By Customer Group	2600	14 007	9 201	5 411	4 891	4 309	3 871	22 910	65 542	130 141	101 522	-	-

The outstanding debtors amount to R 130.141 million. Of the total outstanding debtors, R96.631 million is over 120 days. R77.935 million (59.88%) 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.

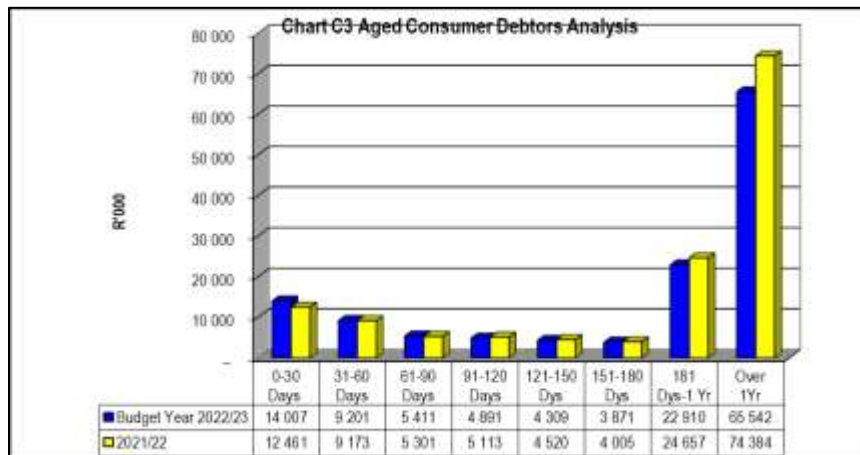


Figure 4: Aged Debtors Analysis

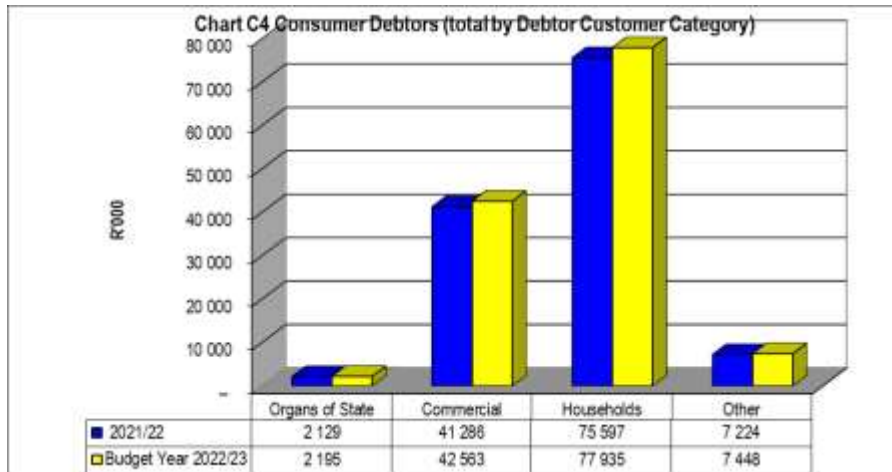


Figure 5: Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May												
Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	2 049	-	-	-	-	-	-	-	47 988	50 037	54 423
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	36	-	-	-	-	-	-	-	-	36	174
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	686
Other	0900	-	6	-	-	-	-	-	-	-	6	4 584
Total By Customer Type	1000	2 085	6	-	-	-	-	-	-	47 988	50 078	59 867

The Municipality's outstanding creditors at the end of May 2023 amount to R 50.078 million. R50.037 million (99.92%) 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 May 2023 in terms of the arrangement.

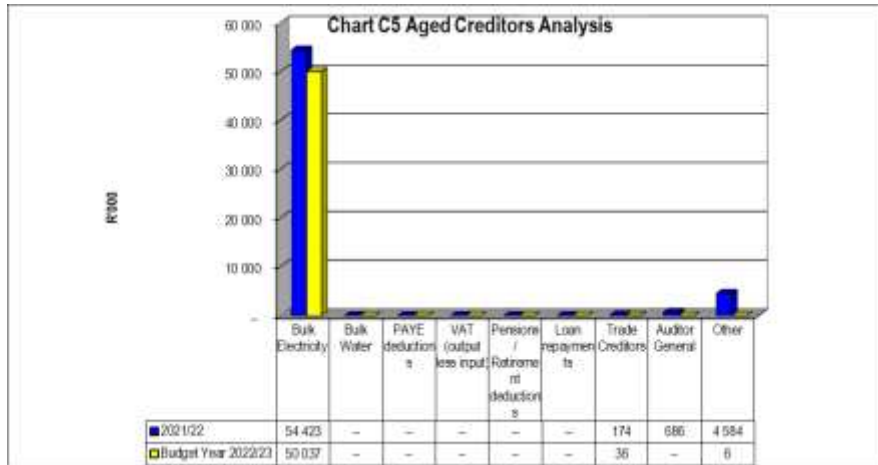


Figure 6: Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May											Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment						
R thousands															
Municipality															
Standard Bank Money Market Call Account		Yrs	Call investment		Variable	8.05%					31 255	416	(2 324)	1 000	30 347
															-
															-
															-
															-
Municipality sub-total											31 255		(2 324)	1 000	30 347
Entities															
															-
															-
															-
															-
Entities sub-total											-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2										31 255		(2 324)	1 000	30 347

The Municipality has one Call investment account with a balance of R 30.347 million at the end of May 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 MAY 2023

Borrowing Institution	Balance 01 May 2023	Interest Capital May 2023	Repayment May 2023	Interest Paid	Received	Balance at 31 May 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	15.97%	
ABSA (038-7230-0993)	R 1 659 637.83	R -	R -	R -	R -	R 1 659 637.83	35.85%	
ABSA (038-7230-0994)	R 785 801.84	R -	R -	R -	R -	R 785 801.84	16.98%	
ABSA (038-7230-0995)	R 905 043.97	R -	R -	R -	R -	R 905 043.97	19.55%	
STANDARD BANK (00-407-958)	R -0.00	R -	R -	R -	R -	R -0.00	0.00%	
Office Equipment - Printers Sky Metro	R 564 959.19	R 5 546.68	R 31 250.00	R -	R -	R 539 255.87	11.65%	
	R 4 654 626.86	R 5 546.68	R 31 250.00	R -	R -	R 4 628 923.54	100%	R -

Figure 7: 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 - M11 May										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	67 214	73 048	70 147	-	69 132	69 132	-	-	70 147
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	1 467	-	1 474	1 474	-	-	1 467
Water Services Infrastructure Grant (VAT)	3	600	-	-	-	-	-	-	-	-
Integrated National Electrification Grant (VAT)		2 217	3 130	2 870	-	2 870	2 870	-	-	2 870
Regional Bulk Infrastructure Grant (VAT)		2 736	1 982	20	-	110	110	-	-	20
Provincial Government:		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	4	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
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	97 298	94 193	101 386	-	86 767	86 767	-	-	101 386
Capital Transfers and Grants										
National Government:		50 507	48 400	29 062	-	29 686	29 686	-	-	29 062
Municipal Infrastructure Grant (MIG)		13 482	14 316	9 800	-	9 825	9 825	-	-	9 800
Water Services Infrastructure Grant		4 000	-	-	-	-	-	-	-	-
Integrated National Electrification Grant (INEG)		14 783	20 870	19 130	-	19 130	19 130	-	-	19 130
Regional Bulk Infrastructure Grant (RBIG)		18 243	13 215	131	-	731	731	-	-	131
Provincial Government:		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
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	50 667	58 400	47 709	-	34 077	34 077	-	-	47 709
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	147 966	152 593	149 095	-	120 844	120 844	-	-	149 095

Table 16: SC7(1) Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		66 387	73 048	70 682	436	65 820	66 794	(974)	-1.5%	70 682
Local Government Equitable Share		55 044	61 451	61 451	-	60 377	57 025	3 352	5.9%	61 451
Finance Management		2 023	2 132	2 132	17	774	1 978	(1 204)	-60.9%	2 132
EPWP Incentive		1 755	1 359	1 359	-	1 359	1 261	98	7.8%	1 359
Municipal Infrastructure Grant (PMU)		816	848	846	-	821	785	36	4.5%	846
Municipal Infrastructure Grant (VAT)		1 665	2 145	1 807	318	1 247	1 943	(696)	-35.8%	1 807
Water Services Infrastructure Grant (VAT)		377	-	197	-	5	169	(163)	-96.9%	197
Integrated National Electrification Grant (VAT)		2 037	3 130	2 870	81	1 146	2 774	(1 629)	-58.7%	2 870
Regional Bulk Infrastructure Grant (VAT)		2 670	1 982	20	20	90	858	(768)	-89.5%	20
		-	-	-	-	-	-	-	-	-
Provincial Government:		29 647	21 145	31 735	1 445	16 304	27 617	(11 313)	-41.0%	31 735
PGWC Financial Management Capacity Building Grant		96	-	250	-	250	214	36	16.7%	250
Transport Infrastructure Grant		0	95	95	-	-	88	(88)	-100.0%	95
Library Services: MRFG		5 302	5 408	5 408	428	5 197	5 018	178	3.6%	5 408
Thusong Service Centre (Sustainability Operational Support)		138	150	150	-	-	139	(139)	-100.0%	150
CDW Support		72	152	231	5	88	209	(121)	-58.1%	231
Human Settlement Development Grant		21 728	15 340	23 417	-	9 585	20 293	(10 708)	-52.8%	23 417
Graduate Internship Grant		39	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		-	-	-	-	-	-	-	-	-
Financial Management Support Grant		1 259	-	-	-	-	-	-	-	-
Public Employment Support Grant		1 010	-	90	-	73	77	(4)	-5.6%	90
Municipal Library Support Grant		2	-	77	0	2	66	(63)	-96.5%	77
Financial Management Capability Grant		-	-	1 058	954	1 053	794	260	32.7%	1 058
Municipal Interventions Grant		-	-	359	57	57	269	(212)	-78.8%	359
Municipal Water Resilience Grant (VAT)		-	-	391	-	-	293	(293)	-100.0%	391
Loadshedding Relief Grant (Vat)		-	-	209	-	-	157	(157)	-100.0%	209
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		96 033	94 193	102 416	1 881	82 124	94 411	(12 287)	-13.0%	102 416
Capital expenditure of Transfers and Grants										
National Government:		45 632	48 400	32 640	2 793	16 602	36 865	(20 264)	-55.0%	32 640
Municipal Infrastructure Grant (MIG)		10 153	14 316	12 068	2 122	8 329	12 544	(4 215)	-33.6%	12 068
Water Services Infrastructure Grant		2 716	-	1 311	-	35	1 123	(1 088)	-96.9%	1 311
Integrated National Electrification Grant (NEG)		14 963	20 870	19 130	540	7 637	17 872	(10 235)	-57.3%	19 130
Regional Bulk Infrastructure Grant (RBIG)		17 800	13 215	131	131	600	5 326	(4 726)	-88.7%	131
		-	-	-	-	-	-	-	-	-
Provincial Government:		-	10 000	18 773	3	5	15 574	(15 569)	-100.0%	18 773
Library Services MRF Capital		-	-	-	-	-	-	-	-	-
Municipal Drought Support		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant (Capital)		-	-	127	3	5	108	(104)	-	127
Human Settlement Development Grant (Capital)		-	10 000	14 255	-	-	12 172	(12 172)	-	14 255
Municipal Interventions Grant (Capital)		-	-	391	-	-	293	(293)	-	391
Municipal Water Resilience Grant		-	-	2 609	-	-	1 957	(1 957)	-	2 609
Loadshedding Relief Grant		-	-	1 391	-	-	1 043	(1 043)	-	1 391
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		45 632	58 400	51 413	2 797	16 606	52 439	(35 833)	-68.3%	51 413
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 665	152 593	153 829	4 678	98 731	146 850	(48 120)	-32.8%	153 829

The Municipality has received a total of R 120.844 million of its allocated grant budget. It has incurred expenditure of R 98.731 million (81.70%) on those grants.

Table 17: SC7(2) Expenditure against approved rollovers

WC012 Cederberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May						
Description	Ref	Budget Year 2022/23				%
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		530	-	156	375	70.6%
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
EPWP Incentive		-	-	-	-	
Municipal Infrastructure Grant (PMU)		334	-	150	183	54.9%
Municipal Infrastructure Grant (VAT)		197	-	5	191	97.3%
Water Services Infrastructure Grant (VAT)		-	-	-	-	
Integrated National Electrification Grant (VAT)		-	-	-	-	
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
Provincial Government:		496	0	325	171	34.4%
PGWC Financial Management Capacity Building Grant		-	-	-	-	
Transport Infrastructure Grant		-	-	-	-	
Library Services: MRFG		-	-	-	-	
Thusong Service Centre (Sustainability Operational Support)		-	-	-	-	
CDW Support		79	-	-	79	100.0%
Human Settlement Development Grant		-	-	-	-	
Graduate Internship Grant		-	-	-	-	
Municipal Capacity Building Grant		250	-	250	-	
Financial Management Support Grant		-	-	-	-	
Public Employment Support Grant		90	-	73	17	19.1%
Municipal Library Support Grant		77	0	2	74	97.0%
		-	-	-	-	
District Municipality:		-	-	-	-	-
None		-	-	-	-	
		-	-	-	-	
Other grant providers:		-	-	-	-	-
None		-	-	-	-	
		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1 026	0	481	545	53.1%
Capital expenditure of Approved Roll-overs						
National Government:		3 582	-	1 039	2 544	71.0%
Municipal Infrastructure Grant (MIG)		2 272	-	1 003	1 268	55.8%
Water Services Infrastructure Grant		1 311	-	35	1 275	97.3%
Integrated National Electrification Grant (INEG)		-	-	-	-	
Regional Bulk Infrastructure Grant (RBIG)		-	-	-	-	
#REF!		-	-	-	-	
		-	-	-	-	
Provincial Government:		127	3	5	122	96.2%
Library Services MRF Capital		-	-	-	-	
Municipal Drought Support		-	-	-	-	
Municipal Library Support Grant (Capital)		127	3	5	122	
Human Settlement Development Grant (Capital)		-	-	-	-	
		-	-	-	-	
District Municipality:		-	-	-	-	-
None		-	-	-	-	
		-	-	-	-	
Other grant providers:		-	-	-	-	-
None		-	-	-	-	
		-	-	-	-	
Total capital expenditure of Approved Roll-overs		3 709	3	1 043	2 665	71.9%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4 735	4	1 524	3 210	67.8%

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 R26.892 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 - M11 May										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 977	4 297	4 766	414	4 271	4 163	108	3%	4 766
Pension and UIF Contributions		300	239	642	10	356	536	(180)	-34%	642
Medical Aid Contributions		100	100	101	7	80	88	(8)	-9%	101
Motor Vehicle Allowance		217	217	99	20	120	89	31	35%	99
Cellphone Allowance		406	320	449	34	390	390	(1)	0%	449
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 000	5 173	6 057	484	5 216	5 266	(50)	-1%	6 057
% increase	4		3.5%	21.1%						21.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 543	4 020	3 853	314	2 214	3 554	(1 340)	-38%	3 853
Pension and UIF Contributions		182	500	121	0	128	228	(100)	-44%	121
Medical Aid Contributions		-	57	45	-	38	129	(91)	-70%	45
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		174	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		350	432	151	10	85	192	(107)	-56%	151
Cellphone Allowance		113	234	132	7	100	135	(36)	-26%	132
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	22	14	0	13	17	(4)	-21%	14
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 362	5 266	4 315	331	2 578	4 255	(1 678)	-39%	4 315
% increase	4		-1.8%	-19.5%						-19.5%
Other Municipal Staff										
Basic Salaries and Wages		88 353	80 340	86 257	6 140	78 836	79 806	(970)	-1%	86 257
Pension and UIF Contributions		13 903	12 929	13 671	1 068	12 291	12 565	(275)	-2%	13 671
Medical Aid Contributions		4 504	4 983	5 122	409	4 594	4 760	(166)	-3%	5 122
Overtime		4 214	3 287	4 430	346	3 583	3 729	(147)	-4%	4 430
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 970	4 656	6 086	492	5 596	5 538	58	1%	6 086
Cellphone Allowance		431	246	457	33	378	389	(11)	-3%	457
Housing Allowances		355	325	328	26	296	305	(8)	-3%	328
Other benefits and allowances		5 134	4 035	5 306	428	4 564	4 789	(224)	-5%	5 306
Payments in lieu of leave		1 080	2 152	1 836	128	1 708	1 739	(32)	-2%	1 836
Long service awards		525	590	532	33	498	498	-	-	532
Post-retirement benefit obligations		1 549	1 754	2 154	240	1 911	1 911	-	-	2 154
Sub Total - Other Municipal Staff		127 018	115 296	126 179	9 344	114 255	116 030	(1 775)	-2%	126 179
% increase	4		-9.2%	-0.7%						-0.7%
Total Parent Municipality		137 380	125 735	136 552	10 159	122 049	125 551	(3 502)	-3%	136 552
			-8.5%	-0.6%						-0.6%
TOTAL SALARY, ALLOWANCES & BENEFITS		137 380	125 735	136 552	10 159	122 049	125 551	(3 502)	-3%	136 552
% increase	4		-8.5%	-0.6%						-0.6%
TOTAL MANAGERS AND STAFF		132 380	120 562	130 495	9 675	116 833	120 285	(3 452)	-3%	130 495

2.7 Capital program performance

Table 19: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	2 230	2 739	2 739	–	–	2 739	2 739	100.0%	0%
August	2 238	3 348	3 348	484	484	6 087	5 604	92.1%	1%
September	345	8 332	8 332	392	392	14 420	14 028	97.3%	1%
October	1 340	6 754	6 754	1 549	1 549	21 174	19 625	92.7%	2%
November	2 701	4 439	4 439	1 219	1 219	25 613	24 394	95.2%	2%
December	154	9 870	10 914	1 449	1 449	36 527	35 078	96.0%	2%
January	299	5 639	6 683	2	2	43 209	43 208	100.0%	0%
February	828	9 889	10 933	3 764	3 764	54 142	50 378	93.0%	5%
March	21 816	8 169	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	(4 697)	3 278	3 278	75 250	71 972	95.6%	0
June	14 394	3 339	(4 479)	–	–	78 589	78 589	100.0%	–
Total Capital expenditure	53 247	70 530	62 952	19 727					

The Municipality has a revised capital budget of R 62.952 million. It has incurred expenditure of R 19.727 million (31.34%) on the capital budget. The commitments (excluding VAT) for the capital projects were R 1.815 million at the end of May 2023.

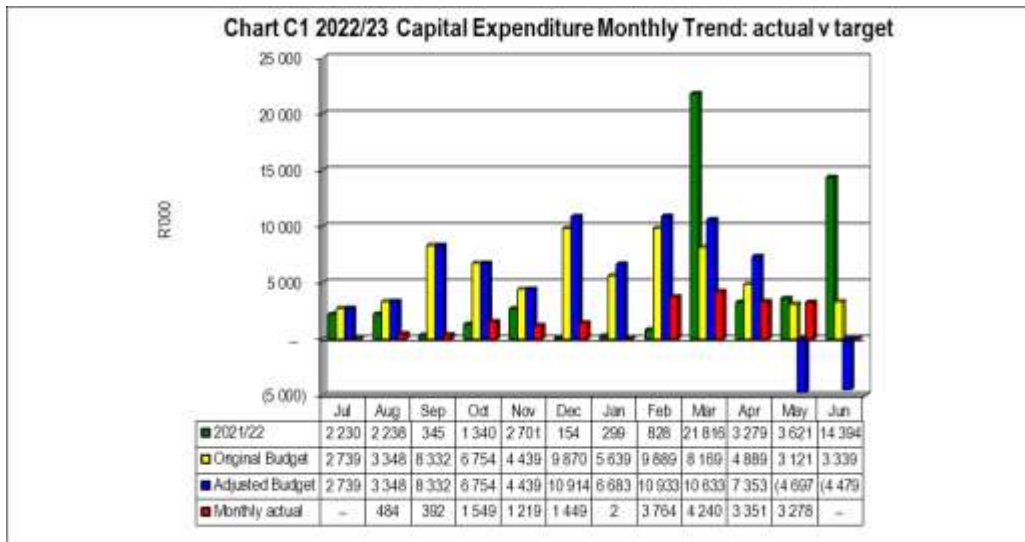


Figure 8: Capital Expenditure Monthly Trend (Actual vs Target)

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 - M11 May										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		37 581	45 624	36 401	671	8 238	38 971	30 733	78.9%	36 401
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14 986	22 320	19 280	540	7 637	18 773	11 136	59.3%	19 280
<i>LV Networks</i>		14 986	22 320	19 280	540	7 637	18 773	11 136	59.3%	19 280
Water Supply Infrastructure		17 800	18 215	12 120	131	600	15 875	15 274	96.2%	12 120
<i>Boreholes</i>		-	-	2 224	-	-	1 655	1 655	100.0%	2 224
<i>Distribution</i>		17 800	18 215	9 896	131	600	14 219	13 619	95.8%	9 896
Sanitation Infrastructure		4 795	5 090	5 000	-	-	4 323	4 323	100.0%	5 000
<i>Reticulation</i>		-	5 090	5 000	-	-	4 323	4 323	100.0%	5 000
<i>Waste Water Treatment Works</i>		4 795	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		1 514	2 139	4 889	2 122	2 807	6 154	3 347	54.4%	4 889
Community Facilities		1 514	2 139	4 889	2 122	2 807	6 154	3 347	54.4%	4 889
<i>Halls</i>		150	2 139	4 554	2 122	2 680	5 867	3 187	54.3%	4 554
<i>Public Ablution Facilities</i>		1 363	-	335	-	128	287	160	55.5%	335
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	55	-	-	41	41	100.0%	55
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	55	-	-	41	41	100.0%	55
<i>Computer Software and Applications</i>		-	-	55	-	-	41	41	100.0%	55
Computer Equipment		394	497	488	-	14	488	474	97.1%	488
Computer Equipment		394	497	488	-	14	488	474	97.1%	488
Furniture and Office Equipment		1 033	-	228	3	15	200	185	92.7%	228
Furniture and Office Equipment		1 033	-	228	3	15	200	185	92.7%	228
Machinery and Equipment		1 202	7 350	5 995	2	309	6 360	6 052	95.1%	5 995
Machinery and Equipment		1 202	7 350	5 995	2	309	6 360	6 052	95.1%	5 995
Transport Assets		3 324	1 860	2 991	-	-	2 845	2 845	100.0%	2 991
Transport Assets		3 324	1 860	2 991	-	-	2 845	2 845	100.0%	2 991
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	45 047	57 471	51 047	2 798	11 382	55 059	43 676	79.3%	51 047

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 - M11										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		172	-	1 400	481	1 237	1 354	116	8.6%	1 400
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	1 400	481	1 237	1 229	(9)	-0.7%	1 400
<i>LV Networks</i>		-	-	1 400	481	1 237	1 229	(9)	-0.7%	1 400
Water Supply Infrastructure		172	-	-	-	-	125	125	100.0%	-
<i>Reservoirs</i>		172	-	-	-	-	125	125	100.0%	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		1 735	-	40	-	40	35	(6)	-16.7%	40
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 735	-	40	-	40	35	(6)	-16.7%	40
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		1 735	-	40	-	40	35	(6)	-16.7%	40
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	1 907	-	1 440	481	1 277	1 388	111	8.0%	1 440

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 - M11 May										
Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		15 385	14 555	15 220	1 111	12 891	13 711	820	6.0%	15 220
Roads Infrastructure		6 995	7 399	6 828	490	6 151	6 443	292	4.5%	6 828
Roads		6 512	6 513	6 422	487	5 756	5 908	152	2.6%	6 422
Road Structures		483	886	406	4	395	536	140	26.2%	406
Storm water Infrastructure		714	846	962	51	625	877	252	28.8%	962
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		701	781	909	46	619	828	209	25.2%	909
Attenuation		13	65	53	5	5	49	43	89.3%	53
Electrical Infrastructure		744	664	782	81	483	731	248	33.9%	782
LV Networks		744	664	782	81	483	731	248	33.9%	782
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 147	917	714	17	574	528	(46)	-8.7%	714
Water Treatment Works		172	237	30	-	28	2	(26)	-1514.7%	30
Distribution		975	680	685	17	546	527	(20)	-3.7%	685
Sanitation Infrastructure		5 291	4 299	5 443	471	4 634	4 743	109	2.3%	5 443
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 073	3 974	5 274	434	4 503	4 611	108	2.3%	5 274
Waste Water Treatment Works		217	325	169	37	131	132	2	1.3%	169
Solid Waste Infrastructure		495	431	492	-	424	389	(35)	-9.1%	492
Landfill Sites		495	431	492	-	424	389	(35)	-9.1%	492
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		8 293	7 180	7 966	567	6 901	7 332	431	5.9%	7 966
Community Facilities		6 692	5 794	6 545	493	5 943	6 077	134	2.2%	6 545
Halls		901	407	878	70	886	858	(29)	-3.3%	878
Libraries		7	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		16	50	23	2	6	25	19	75.5%	23
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		5 768	5 337	5 644	422	5 051	5 195	144	2.8%	5 644
Sport and Recreation Facilities		1 602	1 386	1 421	73	958	1 255	297	23.7%	1 421
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1 602	1 386	1 421	73	958	1 255	297	23.7%	1 421
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		291	533	347	-	10	340	329	96.9%	347
Operational Buildings		291	533	347	-	10	340	329	96.9%	347
Municipal Offices		291	533	347	-	10	340	329	96.9%	347
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		41	105	62	-	22	47	25	53.7%	62
Computer Equipment		41	105	62	-	22	47	25	53.7%	62
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		83	282	210	13	66	164	98	59.9%	210
Machinery and Equipment		83	282	210	13	66	164	98	59.9%	210
Transport Assets		4 417	3 268	4 838	326	3 479	3 884	405	10.4%	4 838
Transport Assets		4 417	3 268	4 838	326	3 479	3 884	405	10.4%	4 838
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	28 510	25 923	28 642	2 016	23 369	25 479	2 109	8.3%	28 642

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

2.9 Other supporting documents

Cederberg Local Municipality	
Bank Reconciliation	
MAY 2023	
	Amount
Bank Statement Balance	3 072 156.92
72194774	0.00
72194480	0.00
82163324	2 981 654.93
32630263	90 501.99
Cashbook Balance	5 164 749.11
39999010203	-
39999010204	-
39999010301	392 016.10
39999010302	554 975.37
39999010303	-222 129.12
39999010305	-2 526.00
39999010701	2 860 038.86
39999010702	409 599 481.19
39999010703	-407 450 010.26
39999010704	338 904.76
39999010705	-910 912.56
39999010802	9 763.05
39999010805	-8 953.05
39999010902	58 761.09
39999010905	-54 660.32
Difference	-2 092 592.19
Reconciling Items	
	Difference
Debtor Payments	179 384.98
Cashier Receipts	-906 339.18
Bank Deposits	-1 888 458.60
EFT Payments made after period end	-1 317 201.96
Post Office	-84 351.50
Wages, Salaries and Council paid after period end	1 962 569.02
Funds Transferred to investment account	-
Sweeping/Offlines to be captured	0.00
Other	-38 194.95
	-2 092 592.19
Unreconciled Difference	0.0

Figure 9: Bank Reconciliation

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

I, G. Matthyse, the 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

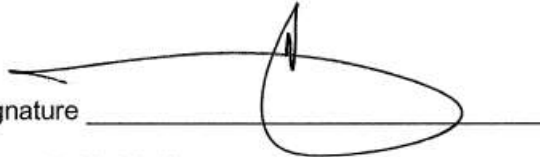
For the month of May 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

G. Matthyse

Municipal Manager of Cederberg Municipality – WC012

Signature _____

Date: 2023-06-13

A handwritten signature in black ink, consisting of a long horizontal stroke followed by a large, stylized loop that ends in a vertical line.