

# **CEDERBERG MUNICIPALITY**

## **Monthly Budget Statement**

**JUNE 2023**



In-Year Report of the Municipality

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

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## Glossary

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

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

## **Legislative Framework:**

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

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

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

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

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

##### Format of monthly budget statements

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

##### Tabling of monthly budget statements

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

##### Publication of monthly budget statements

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



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

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

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

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

## **1.1 Mayor's Report**

In terms of the MBRR section 3:

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

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

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

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

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

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

### **1.1.3 Other information**

None

## 1.2 Council Resolutions

In terms of the MBRR section 5:

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

It is recommended that:

1. The Council takes note of the Monthly Budget Statement and supporting documentation for the month June 2023.

## 1.3 Executive Summary

### 1.3.1 Introduction

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

### 1.3.2 Consolidated Performance

**Table 1: Consolidated Overview of the 2022/2023 MTREF**

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Operating Revenue	345 614 956.78	384 996 568.00	372 875 875.00	25 488 165.66	345 166 928.64	372 875 875.00	-27 708 946.36	-7.00%
Total Operating Expenditure	384 865 805.66	395 427 849.00	404 935 897.00	41 177 210.41	362 820 668.62	404 935 897.00	-42 115 228.38	-10.00%
<i>Surplus/(Deficit)</i>	<i>- 39 250 848.88</i>	<i>- 10 431 281.00</i>	<i>- 32 060 022.00</i>	<i>- 15 689 044.75</i>	<i>- 17 653 739.98</i>	<i>- 32 060 022.00</i>	<i>14 406 282.02</i>	<i>-45.00%</i>
Capital Transfers and Subsidies (Monetary allocations)	45 631 825.64	58 400 477.00	51 413 017.00	12 417 579.85	29 023 981.16	51 413 017.00	-22 389 035.84	-44.00%
Capital Transfers and Subsidies (Allocations in-kind)	3 323 715.93	-	-	-	-	-	-	
<i>Surplus/ (Deficit) for the year</i>	<i>9 704 692.69</i>	<i>47 969 196.00</i>	<i>19 352 995.00</i>	<i>- 3 271 464.90</i>	<i>11 370 241.18</i>	<i>19 352 995.00</i>		
Total Capital Expenditure	53 246 603.84	70 530 477.00	62 952 017.00	13 075 069.74	32 802 342.44	62 952 017.00	-30 149 674.56	-48.00%

Actuals for operating revenue and expenditure were below YTD budget. Variances for revenue was 7% below whilst the variance for operating expenditure was 10% below YTD budget.

The operating revenue realised is R 27.709 million under YTD budget while operating expenditure was R 42.115 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 30.150 million below YTD budget. The total budget has been adjusted to R 62.952 million and R32.802 million expenditure has been incurred. The year to date budget for capital projects are highly dependent on timelines set by user departments in compiling the original budget. Should there be material deviations in timelines and in effect expenditure, the actuals will differ from the year to date projections. Detail on the variance will be explained in section 1.3.2.3.

#### 1.3.2.1 Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ended 30 June 2023.

**Table 2: Revenue by Source**

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June 2023										
Description	2021/22	Budget Year 2022/23								
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
R thousands									%	
<b>Revenue By Source</b>										
Property rates	52 404	67 173	70 103	5 126	70 369	70 103	266	0%	70 103	
Service charges - electricity revenue	116 302	126 308	111 280	10 479	109 429	111 280	(1 851)	-2%	111 280	
Service charges - water revenue	31 228	29 456	29 223	2 370	29 829	29 223	605	2%	29 223	
Service charges - sanitation revenue	12 004	14 316	12 851	1 096	12 931	12 851	80	1%	12 851	
Service charges - refuse revenue	12 779	13 818	14 163	1 179	14 146	14 163	(17)	0%	14 163	
Rental of facilities and equipment	829	437	724	60	747	724	23	3%	724	
Interest earned - external investments	750	634	1 677	209	1 893	1 677	216	13%	1 677	
Interest earned - outstanding debtors	4 288	4 006	10 153	936	9 835	10 153	(318)	-3%	10 153	
Dividends received	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	9 181	20 800	10 856	531	1 447	10 856	(9 409)	-87%	10 856	
Licences and permits	3	3	2	-	2	2	(0)	0%	2	
Agency services	3 672	4 042	3 653	251	3 782	3 653	130	4%	3 653	
Transfers and subsidies	96 033	94 193	102 416	3 166	85 290	102 416	(17 126)	-17%	102 416	
Other revenue	5 465	7 812	4 807	86	5 467	4 807	661	14%	4 807	
Gains	676	2 000	968	-	-	968	(968)	-100%	968	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>345 615</b>	<b>384 997</b>	<b>372 876</b>	<b>25 488</b>	<b>345 167</b>	<b>372 876</b>	<b>(27 709)</b>	<b>-7%</b>	<b>372 876</b>	

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

**Interest Earned – External Investments:** The variance is 13% 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 87% 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 and is expected to be on site in July 2023.

**Transfers and Subsidies:** There is a variance of 17% 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.

**Other Revenue:** Other revenue is 14% above YTD budget due to additional income from sources such as building plan approval, camping fees and commission (policies).

**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) - M12 June 2023									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Expenditure By Type</b>									
Employee related costs	132 380	120 562	130 492	9 611	126 444	130 492	(4 049)	-3%	130 492
Remuneration of councillors	5 000	5 173	6 057	481	5 697	6 057	(359)	-6%	6 057
Debt impairment	26 777	38 846	39 026	5 596	39 026	39 026	-		39 026
Depreciation & asset impairment	26 850	28 151	27 236	1 879	26 141	27 236	(1 095)	-4%	27 236
Finance charges	12 206	11 778	16 242	1 834	15 606	16 242	(635)	-4%	16 242
Bulk purchases - electricity	93 891	103 638	94 837	13 924	87 094	94 837	(7 743)	-8%	94 837
Inventory consumed	8 721	8 185	12 202	1 906	10 624	12 202	(1 578)	-13%	12 202
Contracted services	54 387	50 254	51 306	4 310	29 843	51 306	(21 463)	-42%	51 306
Transfers and grants	244	1 030	380	-	358	380	(22)	-6%	380
Other expenditure	23 544	25 811	26 248	1 636	21 988	26 248	(4 261)	-16%	26 248
Losses	865	2 000	910	-	-	910	(910)	-100%	910
<b>Total Expenditure</b>	<b>384 866</b>	<b>395 428</b>	<b>404 936</b>	<b>41 177</b>	<b>362 821</b>	<b>404 936</b>	<b>(42 115)</b>	<b>-10%</b>	<b>404 936</b>

**Inventory consumed:** Expenditure is 13% below YTD budget due to cost containment measures and reduction in fuel expenses for generators due to lower stages of load-shedding.

**Contracted Services:** Expenditure is currently 42% 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.

**Other expenditure:** Expenditure is 16% below YTD budget due to savings on votes and cost containment measures implemented.

**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
<b>Grants</b>	51 413	29 023	56.45%
<b>Internally Generated Funds</b>	11 539	3 779	32.75%
<b>Total</b>	62 952	32 802	52.11%

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

The capital expenditure is 48% 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 85% completion. The expected completion date is September 2023. 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 15% completion. The INEP project is at overall 44% completion. Construction has commenced and the substation tender phase 2 is awaiting appraisal. The Informal Settlements projects (ISUPG) have been completed. The Lamberts Bay Desalination Plant project (RBIG) has been put on hold. The Municipality has received a revised gazette and allocation 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. The BAC recommended that funds be rolled over as the delivery time of the generators would only be in the 2023-2024 financial year. 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.

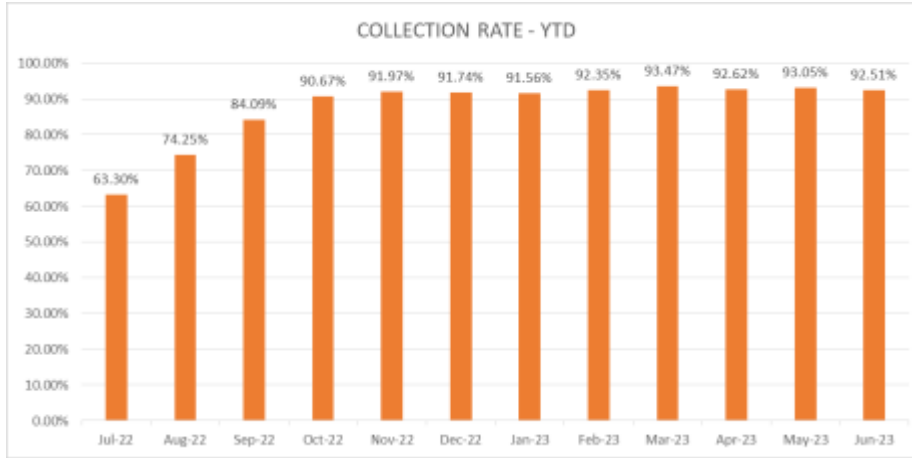
**Borrowing:** No projects are funded by means of borrowing. These projects were reprioritized with the adjustments budget.

#### **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 was calculated at 92.51% for June 2023. Stricter credit control measures on consumers were implemented and will continue to be implemented. The collection rate for June 2022 was at 91.26%. Overall, the credit control measures have improved from the previous financial year. The Municipality aims to continue to do so.

### 1.3.2.6 Monthly Financial Ratios

Cederberg Local Municipality Financial Ratios Financial year: 2022/23														
Ratio	Norm	YEAR	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YEAR
		Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023
Capital expenditure to Total expenditure	10% - 20%	12.0%	0.0%	0.8%	0.9%	2.0%	2.3%	2.7%	2.3%	3.5%	4.6%	5.2%	5.8%	8.3%
Repairs and maintenance to PPE	8%	1.6%	0.0%	0.1%	0.3%	0.4%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.5%
Annual collection rate	95%	91.3%	65.2%	74.3%	84.1%	90.7%	92.0%	91.7%	91.6%	92.3%	93.5%	92.6%	93.0%	92.5%
Bad debts written off vs bad debt provision	100%	32.4%	0.3%	2.1%	2.2%	2.8%	3.5%	3.6%	3.7%	3.6%	2.5%	2.5%	2.6%	2.6%
Net debtors days	30 days	37	493	294	196	134	107	91	79	67	53	47	39	36
Cash/Cost coverage ratio	1 - 3 months	0	4.87	1.96	0.04	0	0	0.18	0	0	0.48	0.27	0.11	0.00
Current ratio	1.5 - 2:1	0.40	0.76	0.71	0.60	0.60	0.54	0.68	0.60	0.59	0.69	0.65	0.65	0.46
Capital cost as % of total operating expenditure	6% - 8%	1.6%	0.8%	0.6%	1.7%	1.4%	1.7%	1.5%	1.3%	1.3%	1.6%	1.5%	1.5%	2.8%
Debt (total borrowings) as a % of Revenue	< 45%	2.5%	12.9%	10.0%	7.0%	5.8%	4.4%	3.4%	3.1%	2.8%	1.9%	1.8%	1.6%	1.4%
Net operating surplus margin	0%	-10.2%	59.6%	29.8%	12.4%	11.9%	0.9%	7.2%	-0.2%	-1.2%	0.8%	-1.1%	-0.6%	-5.1%
Creditors payment period	30 days	148	4909	1138	696	516	448	360	321	273	251	224	180	160
Remuneration as % of total operating expenditure	25% - 40%	37.4%	44.1%	33.2%	32.0%	35.0%	38.1%	38.7%	37.5%	38.3%	37.3%	37.3%	37.9%	36.4%
Contracted services as a % of total operating expenditure	2% - 5%	13.4%	1.2%	13.4%	12.1%	11.2%	9.6%	8.7%	7.9%	8.4%	8.2%	7.7%	7.9%	8.2%
Capital budget implementation indicator	95% - 100%	65.1%	0.0%	7.9%	6.1%	11.5%	14.2%	13.9%	11.8%	16.4%	20.2%	22.8%	29.3%	52.1%
Operating expenditure budget implementation indicator	95% - 100%	91.5%	79.3%	105.7%	108.7%	97.2%	98.9%	97.7%	100.6%	96.2%	95.0%	93.6%	90.2%	89.6%
Operating revenue budget implementation indicator	95% - 100%	96.2%	89.4%	99.1%	95.2%	92.9%	92.4%	92.7%	93.0%	90.4%	91.3%	91.1%	92.9%	92.6%
Billed revenue budget implementation indicator	95% - 100%	100.0%	101.4%	99.7%	94.2%	95.3%	95.6%	94.7%	96.1%	95.9%	96.9%	97.5%	98.9%	99.5%

**Figure 3: Monthly Ratios**



### **1.3.2.7 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.

Pillar	Activity	Responsible Official	Due date	Progress
<b>Pillar 1: Positive cash flows with a focus on revenue from trading services</b>				
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 LTFF effective until 2026. To be reviewed in 2023-2024 financial year
	Predicting future municipal revenue (Part of LTFF)	Chief Financial Officer	30-Jun-23	Current LTFF effective until 2026. To be reviewed in 2023-2024 financial year
	Estimating future operational expenditure (Part of LTFF)	Chief Financial Officer	30-Jun-23	Current LTFF effective until 2026. To be reviewed in 2023-2024 financial year
	Determining future capital demand by:	Chief Financial Officer	30-Jun-23	Current LTFF effective until 2026. To be reviewed in 2023-2024 financial year
	Liquidity and ratio management (Part of LTFF)	Chief Financial Officer	30-Jun-23	Current LTFF 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 reviewed with Final Budget
	Institutionalise pre-determined creditors payment dates and implement expenditure and creditors management.	Accountant Expenditure	Monthly	Done for June 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 LTFF 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.	
<b>Pillar 2: Implementation of cost containment measures and a reduction of expenditure</b>				
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 Municipal Water Resilience Grant from DLG for the repair of Wadrif holding reservoir. In addition the Municipality submitted a application for funding to repair the Wadrif Balancing reservoir. Both of these reservoirs has major leakages which accounts for a significant portion of water losses within the Lambertsbay water supply system. The municipality is current preparing for the design and tender phase of these two projects.
	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 June 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		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 June 2023
	Electricity to be cut in 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 June 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 June 2023. Senior Clerk Credit control will review all current agreements in June 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 June 2023
	Compile an arrangement register to be monitored and updated on a monthly basis	Accountant Credit Control & Debt Collection	Monthly	Done for June 2023
	Indigent usage to be reassessed to determine whether they are indigent	Accountant Credit Control & Debt Collection	Quarterly	Done for June 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 June 2023
Inspect prepaid meter report to identify where there was no purchases for 3 months	Chief Financial Clerk: Revenue Service Charges	Monthly	Done for June 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 90% 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. SV1 batch 1 and SV1 batch 2 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	R 500 000 has been secured as part as the Municipal Water Resilience Grant from DLG for the repair of Wadrif holding reservoir. In addition the Municipality submitted a application for funding to repair the Wadrif Balancing reservoir. Both of these reservoirs has major leakages which accounts for a significant portion of water losses within the Lambertsbay water supply system. The municipality is current in the design and tender phase of these two projects.
	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 June 2023
	Engage in meter replacement program (Water and electricity)	Managers Revenue, ElectroTechnical & Water & Accountant Service Charges	30-Jun-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 90% 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 Final 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 June 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. Delivered in 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. Reviewed with Final Budget
<b>Pillar 4: Creditors payment rates that ensure that all fixed obligations, including objectives for bulk purchases, are met</b>				
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
<b>Pillar 5: Ring fencing of conditional grants and ensuring that conditional grant funding is cash backed</b>				
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
	<b>Pillar 6: Other Measures</b>			
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	80% of the OPCAR 2022/2023 is complete - 20% work in progress
	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 - Process remains ongoing
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 June 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	Ongoing	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 31 August 2023. Land Audit to be done in 23/24 Fin Year by external supplier.
Perform performance assessment of all municipal properties.	Manager Administration & Accountant Assets	Ongoing	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 31 August 2023. Land Audit to be done in 23/24 Fin Year by external supplier.	
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 check	Manager Supply Chain	Implemented	Implemented for the current year
	Organise training for all Bid Committees	Manager Supply Chain	30-Nov-22	Training by National Treasury scheduled for 15 June 2023 is postponed until further notice due to high demand.
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 readvertised.
	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 established in June 2023. TOR done. Roadmap completed for mSCOA challenges. Meeting with relevant staff on 30 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 June 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 and done for 2023-24 financial year
	Internal communication to employees to encourage cost containment	Communication Officer, Accountant Expenditure & CFO	Monthly	Ongoing

Figure 4: Progress on Budget Funding Plan

### **1.3.3 Material variances from SDBIP**

None

### **1.3.4 Remedial or Corrective Steps**

No steps need to be taken.

## **1.4 In-year Budget Statement Tables**

As per section 9 of the MBRR Schedule C attachment, the in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely -

- (a) Table C1 s71 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement - Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement - Financial Position
- (g) Table C7 Monthly Budget Statement - Cash Flow

Section 11 states that Supporting information, charts and explanations of trends anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

**Table 4: C1 Monthly Budget Statement Summary**

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - M12 June									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	52 404	67 173	70 103	5 126	70 369	70 103	266	0%	70 103
Service charges	172 313	183 898	167 517	15 124	166 335	167 517	(1 183)	-1%	167 517
Investment revenue	750	634	1 677	209	1 893	1 677	216	13%	1 677
Transfers and subsidies	96 033	94 193	102 416	3 166	85 290	102 416	(17 126)	-17%	102 416
Other own revenue	24 115	39 099	31 163	1 864	21 281	31 163	(9 882)	-32%	31 163
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>345 615</b>	<b>384 997</b>	<b>372 876</b>	<b>25 488</b>	<b>345 167</b>	<b>372 876</b>	<b>(27 709)</b>	<b>-7%</b>	<b>372 876</b>
Employee costs	132 380	120 562	130 492	9 611	126 444	130 492	(4 049)	-3%	130 492
Remuneration of Councillors	5 000	5 173	6 057	481	5 697	6 057	(359)	-6%	6 057
Depreciation & asset impairment	26 850	28 151	27 236	1 879	26 141	27 236	(1 095)	-4%	27 236
Finance charges	12 206	11 778	16 242	1 834	15 606	16 242	(635)	-4%	16 242
Inventory consumed and bulk purchases	102 612	111 823	107 039	15 830	97 717	107 039	(9 322)	-9%	107 039
Transfers and subsidies	244	1 030	380	-	358	380	(22)	-6%	380
Other expenditure	105 573	116 911	117 491	11 542	90 857	117 491	(26 634)	-23%	117 491
<b>Total Expenditure</b>	<b>384 866</b>	<b>395 428</b>	<b>404 936</b>	<b>41 177</b>	<b>362 821</b>	<b>404 936</b>	<b>(42 115)</b>	<b>-10%</b>	<b>404 936</b>
<b>Surplus/(Deficit)</b>	<b>(39 251)</b>	<b>(10 431)</b>	<b>(32 060)</b>	<b>(15 689)</b>	<b>(17 654)</b>	<b>(32 060)</b>	<b>14 406</b>	<b>-45%</b>	<b>(32 060)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	45 632	58 400	51 413	12 418	29 024	51 413	(22 389)	-44%	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	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>9 705</b>	<b>47 969</b>	<b>19 353</b>	<b>(3 271)</b>	<b>11 370</b>	<b>19 353</b>	<b>(7 983)</b>	<b>-41%</b>	<b>19 353</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>9 705</b>	<b>47 969</b>	<b>19 353</b>	<b>(3 271)</b>	<b>11 370</b>	<b>19 353</b>	<b>(7 983)</b>	<b>-41%</b>	<b>19 353</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>53 247</b>	<b>70 530</b>	<b>62 952</b>	<b>13 075</b>	<b>32 802</b>	<b>62 952</b>	<b>(30 150)</b>	<b>-48%</b>	<b>62 952</b>
Capital transfers recognised	45 632	58 400	51 413	12 418	29 023	51 413	(22 390)	-44%	51 413
Borrowing	150	8 600	-	-	-	-	-	-	-
Internally generated funds	7 464	3 530	11 539	657	3 779	11 539	(7 760)	-67%	11 539
<b>Total sources of capital funds</b>	<b>53 247</b>	<b>70 530</b>	<b>62 952</b>	<b>13 075</b>	<b>32 802</b>	<b>62 952</b>	<b>(30 150)</b>	<b>-48%</b>	<b>62 952</b>
<b>Financial position</b>									
Total current assets	66 544	40 445	42 108	-	51 373	-	-	-	42 108
Total non current assets	734 370	818 457	770 086	-	741 906	-	-	-	770 086
Total current liabilities	133 517	118 393	123 165	-	111 250	-	-	-	123 165
Total non current liabilities	91 674	111 650	93 953	-	94 937	-	-	-	93 953
Community wealth/Equity	575 723	628 859	595 076	-	587 093	-	-	-	595 076
<b>Cash flows</b>									
Net cash from (used) operating	52 036	69 830	54 623	(10 371)	36 496	54 623	18 127	33%	54 623
Net cash from (used) investing	(44 878)	(70 530)	(62 894)	(13 480)	(33 677)	(62 894)	(29 217)	46%	(62 894)
Net cash from (used) financing	(5 093)	4 162	(3 516)	(391)	(3 330)	(3 516)	(185)	5%	(3 516)
<b>Cash/cash equivalents at the month/year end</b>	<b>11 815</b>	<b>3 746</b>	<b>28</b>	<b>-</b>	<b>11 304</b>	<b>28</b>	<b>(11 276)</b>	<b>-40001%</b>	<b>28</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	15 819	8 171	6 697	4 673	4 433	3 993	23 362	65 828	132 976
<b>Creditors Age Analysis</b>									
Total Creditors	14 250	1 394	348	193	440	119	213	-	16 957

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		115 629	90 518	99 616	6 853	97 971	99 616	(1 644)	-2%	99 616
Executive and council		49 959	10 129	10 129	-	10 129	10 129	-		10 129
Finance and administration		65 670	80 389	89 486	6 853	87 842	89 486	(1 644)	-2%	89 486
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		41 386	56 990	62 795	2 566	24 406	62 795	(38 389)	-61%	62 795
Community and social services		5 537	7 606	11 122	2 298	10 697	11 122	(425)	-4%	11 122
Sport and recreation		3 856	3 250	2 830	93	2 966	2 830	136	5%	2 830
Public safety		8 793	20 793	10 785	51	887	10 785	(9 898)	-92%	10 785
Housing		23 200	25 340	38 057	124	9 855	38 057	(28 202)	-74%	38 057
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		9 432	9 863	14 501	608	12 785	14 501	(1 716)	-12%	14 501
Planning and development		2 684	2 979	2 311	114	2 474	2 311	162	7%	2 311
Road transport		6 748	6 884	12 190	494	10 312	12 190	(1 878)	-15%	12 190
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		228 124	286 026	247 378	27 880	239 029	247 378	(8 349)	-3%	247 378
Energy sources		133 391	161 556	146 192	22 781	140 769	146 192	(5 423)	-4%	146 192
Water management		56 450	65 428	51 665	2 379	48 246	51 665	(3 419)	-7%	51 665
Waste water management		21 103	35 009	25 035	1 522	25 541	25 035	506	2%	25 035
Waste management		17 179	24 033	24 485	1 197	24 473	24 485	(12)	0%	24 485
<i>Other</i>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	2	394 570	443 397	424 289	37 906	374 191	424 289	(50 098)	-12%	424 289
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		111 432	105 888	124 625	13 173	112 905	124 625	(11 721)	-9%	124 625
Executive and council		12 693	11 895	12 825	981	11 936	12 825	(890)	-7%	12 825
Finance and administration		97 714	92 911	110 736	12 115	99 939	110 736	(10 797)	-10%	110 736
Internal audit		1 025	1 082	1 064	76	1 030	1 064	(34)	-3%	1 064
<i>Community and public safety</i>		65 938	76 866	70 048	2 945	52 231	70 048	(17 817)	-25%	70 048
Community and social services		9 483	9 071	11 380	761	8 429	11 380	(2 950)	-26%	11 380
Sport and recreation		13 141	12 497	12 766	1 021	11 957	12 766	(809)	-6%	12 766
Public safety		18 743	28 421	19 961	845	19 563	19 961	(397)	-2%	19 961
Housing		24 570	26 877	25 941	317	12 281	25 941	(13 660)	-53%	25 941
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		22 903	26 053	24 668	2 110	24 332	24 668	(336)	-1%	24 668
Planning and development		8 561	11 004	10 047	965	10 137	10 047	90	1%	10 047
Road transport		14 342	15 049	14 620	1 145	14 195	14 620	(425)	-3%	14 620
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		184 593	186 621	185 595	22 949	173 354	185 595	(12 242)	-7%	185 595
Energy sources		113 221	122 670	115 779	16 360	106 959	115 779	(8 820)	-8%	115 779
Water management		32 590	29 886	32 524	2 908	30 240	32 524	(2 284)	-7%	32 524
Waste water management		19 537	18 651	20 190	1 971	19 418	20 190	(772)	-4%	20 190
Waste management		19 244	15 414	17 102	1 710	16 736	17 102	(366)	-2%	17 102
<i>Other</i>		-	-	-	-	-	-	-		-
<b>Total Expenditure - Functional</b>	3	384 866	395 428	404 936	41 177	362 821	404 936	(42 115)	-10%	404 936

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) - M12 June										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		49 959	10 129	10 129	-	10 129	10 129	-		10 129
Vote 2 - Office of Municipal Manager		39	-	-	-	-	-	-		-
Vote 3 - Financial Administrative Services		62 636	76 256	86 368	6 918	84 858	86 368	(1 510)	-1.7%	86 368
Vote 4 - Community Development Services		7 983	9 301	13 026	2 355	12 634	13 026	(392)	-3.0%	13 026
Vote 5 - Corporate and Strategic Services		547	2 437	902	(224)	877	902	(26)	-2.8%	902
Vote 6 - Planning and Development Services		2 684	2 979	2 611	215	2 632	2 611	20	0.8%	2 611
Vote 7 - Public Safety		12 467	24 836	14 450	302	4 682	14 450	(9 768)	-67.6%	14 450
Vote 8 - Electricity		133 391	161 556	146 192	22 781	140 769	146 192	(5 423)	-3.7%	146 192
Vote 9 - Waste Management		17 179	24 033	24 485	1 197	24 473	24 485	(12)	-0.1%	24 485
Vote 10 - Waste Water Management		21 103	35 009	25 035	1 522	25 541	25 035	506	2.0%	25 035
Vote 11 - Water		56 450	65 428	51 665	2 379	48 246	51 665	(3 419)	-6.6%	51 665
Vote 12 - Housing		23 200	25 340	38 057	124	9 855	38 057	(28 202)	-74.1%	38 057
Vote 13 - Road Transport		3 076	2 842	8 537	242	6 529	8 537	(2 008)	-23.5%	8 537
Vote 14 - Sports and Recreation		3 856	3 250	2 830	93	2 966	2 830	136	4.8%	2 830
<b>Total Revenue by Vote</b>	2	<b>394 570</b>	<b>443 397</b>	<b>424 289</b>	<b>37 906</b>	<b>374 191</b>	<b>424 289</b>	<b>(50 098)</b>	<b>-11.8%</b>	<b>424 289</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		7 667	7 620	8 698	670	8 165	8 698	(532)	-6.1%	8 698
Vote 2 - Office of Municipal Manager		13 737	15 304	14 145	1 494	13 999	14 145	(146)	-1.0%	14 145
Vote 3 - Financial Administrative Services		59 569	62 492	72 278	8 127	65 877	72 278	(6 401)	-8.9%	72 278
Vote 4 - Community Development Services		13 385	11 570	13 271	1 346	11 220	13 271	(2 051)	-15.5%	13 271
Vote 5 - Corporate and Strategic Services		22 665	19 073	24 643	2 212	22 094	24 643	(2 549)	-10.3%	24 643
Vote 6 - Planning and Development Services		9 621	6 959	8 763	949	8 695	8 763	(68)	-0.8%	8 763
Vote 7 - Public Safety		23 342	33 160	26 076	1 097	22 847	26 076	(3 229)	-12.4%	26 076
Vote 8 - Electricity		113 221	122 670	115 779	16 360	106 959	115 779	(8 820)	-7.6%	115 779
Vote 9 - Waste Management		19 244	15 414	17 102	1 710	16 736	17 102	(366)	-2.1%	17 102
Vote 10 - Waste Water Management		18 260	17 088	18 607	1 677	17 968	18 607	(639)	-3.4%	18 607
Vote 11 - Water		32 590	29 886	32 524	2 908	30 240	32 524	(2 284)	-7.0%	32 524
Vote 12 - Housing		24 570	26 877	25 941	317	12 281	25 941	(13 660)	-52.7%	25 941
Vote 13 - Road Transport		13 852	14 817	14 342	1 289	13 781	14 342	(561)	-3.9%	14 342
Vote 14 - Sports and Recreation		13 141	12 497	12 766	1 021	11 957	12 766	(809)	-6.3%	12 766
<b>Total Expenditure by Vote</b>	2	<b>384 866</b>	<b>395 428</b>	<b>404 936</b>	<b>41 177</b>	<b>362 821</b>	<b>404 936</b>	<b>(42 115)</b>	<b>-10.4%</b>	<b>404 936</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>9 705</b>	<b>47 969</b>	<b>19 353</b>	<b>(3 271)</b>	<b>11 370</b>	<b>19 353</b>	<b>(7 983)</b>	<b>-41.2%</b>	<b>19 353</b>

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



**Table 7: C4 Financial Performance (Revenue and Expenditure)**

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		52 404	67 173	70 103	5 126	70 369	70 103	266	0%	70 103
Service charges - electricity revenue		116 302	126 308	111 280	10 479	109 429	111 280	(1 851)	-2%	111 280
Service charges - water revenue		31 228	29 456	29 223	2 370	29 829	29 223	605	2%	29 223
Service charges - sanitation revenue		12 004	14 316	12 851	1 096	12 931	12 851	80	1%	12 851
Service charges - refuse revenue		12 779	13 818	14 163	1 179	14 146	14 163	(17)	0%	14 163
Rental of facilities and equipment		829	437	724	60	747	724	23	3%	724
Interest earned - external investments		750	634	1 677	209	1 893	1 677	216	13%	1 677
Interest earned - outstanding debtors		4 288	4 006	10 153	936	9 835	10 153	(318)	-3%	10 153
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9 181	20 800	10 856	531	1 447	10 856	(9 409)	-87%	10 856
Licences and permits		3	3	2	-	2	2	(0)	0%	2
Agency services		3 672	4 042	3 653	251	3 782	3 653	130	4%	3 653
Transfers and subsidies		96 033	94 193	102 416	3 166	85 290	102 416	(17 126)	-17%	102 416
Other revenue		5 465	7 812	4 807	86	5 467	4 807	661	14%	4 807
Gains		676	2 000	968	-	-	968	(968)	-100%	968
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>345 615</b>	<b>384 997</b>	<b>372 876</b>	<b>25 488</b>	<b>345 167</b>	<b>372 876</b>	<b>(27 709)</b>	<b>-7%</b>	<b>372 876</b>
<b>Expenditure By Type</b>										
Employee related costs		132 380	120 562	130 492	9 611	126 444	130 492	(4 049)	-3%	130 492
Remuneration of councillors		5 000	5 173	6 057	481	5 697	6 057	(359)	-6%	6 057
Debt impairment		26 777	38 846	39 026	5 596	39 026	39 026	-	-	39 026
Depreciation & asset impairment		26 850	28 151	27 236	1 879	26 141	27 236	(1 095)	-4%	27 236
Finance charges		12 206	11 778	16 242	1 834	15 606	16 242	(635)	-4%	16 242
Bulk purchases - electricity		93 891	103 638	94 837	13 924	87 094	94 837	(7 743)	-8%	94 837
Inventory consumed		8 721	8 185	12 202	1 906	10 624	12 202	(1 578)	-13%	12 202
Contracted services		54 387	50 254	51 306	4 310	29 843	51 306	(21 463)	-42%	51 306
Transfers and grants		244	1 030	380	-	358	380	(22)	-6%	380
Other expenditure		23 544	25 811	26 248	1 636	21 988	26 248	(4 261)	-16%	26 248
Losses		865	2 000	910	-	-	910	(910)	-100%	910
<b>Total Expenditure</b>		<b>384 866</b>	<b>395 428</b>	<b>404 936</b>	<b>41 177</b>	<b>362 821</b>	<b>404 936</b>	<b>(42 115)</b>	<b>-10%</b>	<b>404 936</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(39 251)	(10 431)	(32 060)	(15 689)	(17 654)	(32 060)	14 406	(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	12 418	29 024	51 413	(22 389)	(0)	51 413
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		3 324	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>9 705</b>	<b>47 969</b>	<b>19 353</b>	<b>(3 271)</b>	<b>11 370</b>	<b>19 353</b>			<b>19 353</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>9 705</b>	<b>47 969</b>	<b>19 353</b>	<b>(3 271)</b>	<b>11 370</b>	<b>19 353</b>			<b>19 353</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>9 705</b>	<b>47 969</b>	<b>19 353</b>	<b>(3 271)</b>	<b>11 370</b>	<b>19 353</b>			<b>19 353</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>9 705</b>	<b>47 969</b>	<b>19 353</b>	<b>(3 271)</b>	<b>11 370</b>	<b>19 353</b>			<b>19 353</b>

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

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

WC012 Cederberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		2 699	2 471	7 032	242	5 709	7 032	(1 323)	-19%	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	-	600	131	469	357%	131
Vote 12 - Housing		-	10 000	14 255	-	-	14 255	(14 255)	-100%	14 255
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		870	-	40	(40)	-	40	(40)	-100%	40
<b>Total Capital Multi-year expenditure</b>	4,7	<b>26 211</b>	<b>25 686</b>	<b>21 459</b>	<b>202</b>	<b>6 310</b>	<b>21 459</b>	<b>(15 149)</b>	<b>-71%</b>	<b>21 459</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services	1	350	360	42	42	360	(318)	-88%	360	
Vote 4 - Community Development Services	150	2 139	4 680	1 677	4 361	4 680	(320)	-7%	4 680	
Vote 5 - Corporate and Strategic Services	396	480	520	237	247	520	(273)	-52%	520	
Vote 6 - Planning and Development Services	-	17	19	2	16	19	(3)	-15%	19	
Vote 7 - Public Safety	475	-	700	-	-	700	(700)	-100%	700	
Vote 8 - Electricity	15 355	26 880	24 442	10 725	21 226	24 442	(3 216)	-13%	24 442	
Vote 9 - Waste Management	2 849	1 105	2 604	-	3	2 604	(2 601)	-100%	2 604	
Vote 10 - Waste Water Management	173	10 225	615	31	262	615	(353)	-57%	615	
Vote 11 - Water	4 611	2 689	6 766	140	176	6 766	(6 591)	-97%	6 766	
Vote 12 - Housing	1 289	-	335	(10)	117	335	(218)	-65%	335	
Vote 13 - Road Transport	-	960	451	29	43	451	(408)	-90%	451	
Vote 14 - Sports and Recreation	1 736	-	-	-	-	-	-	-	-	
<b>Total Capital single-year expenditure</b>	4	<b>27 036</b>	<b>44 844</b>	<b>41 493</b>	<b>12 873</b>	<b>26 493</b>	<b>41 493</b>	<b>(15 000)</b>	<b>-36%</b>	<b>41 493</b>
<b>Total Capital Expenditure</b>		<b>53 247</b>	<b>70 530</b>	<b>62 952</b>	<b>13 075</b>	<b>32 802</b>	<b>62 952</b>	<b>(30 150)</b>	<b>-48%</b>	<b>62 952</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>397</b>	<b>830</b>	<b>880</b>	<b>279</b>	<b>289</b>	<b>880</b>	<b>(591)</b>	<b>-67%</b>	<b>880</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		397	830	880	279	289	880	(591)	-67%	880
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>4 520</b>	<b>12 139</b>	<b>20 011</b>	<b>1 626</b>	<b>4 478</b>	<b>20 011</b>	<b>(15 533)</b>	<b>-78%</b>	<b>20 011</b>
Community and social services		150	2 139	4 680	1 677	4 361	4 680	(320)	-7%	4 680
Sport and recreation		2 606	-	40	(40)	-	40	(40)	-100%	40
Public safety		475	-	700	-	-	700	(700)	-100%	700
Housing		1 289	10 000	14 590	(10)	117	14 590	(14 473)	-99%	14 590
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>2 699</b>	<b>3 449</b>	<b>7 503</b>	<b>274</b>	<b>5 769</b>	<b>7 503</b>	<b>(1 734)</b>	<b>-23%</b>	<b>7 503</b>
Planning and development		2 699	2 489	7 051	245	5 725	7 051	(1 326)	-19%	7 051
Road transport		-	960	451	29	43	451	(408)	-90%	451
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>45 630</b>	<b>54 113</b>	<b>34 559</b>	<b>10 896</b>	<b>22 267</b>	<b>34 559</b>	<b>(12 292)</b>	<b>-36%</b>	<b>34 559</b>
Energy sources		15 402	26 880	24 442	10 725	21 226	24 442	(3 216)	-13%	24 442
Water management		22 411	15 903	6 898	140	776	6 898	(6 122)	-89%	6 898
Waste water management		4 968	10 225	615	31	262	615	(353)	-57%	615
Waste management		2 849	1 105	2 604	-	3	2 604	(2 601)	-100%	2 604
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>53 247</b>	<b>70 530</b>	<b>62 952</b>	<b>13 075</b>	<b>32 802</b>	<b>62 952</b>	<b>(30 150)</b>	<b>-48%</b>	<b>62 952</b>
<b>Funded by:</b>										
National Government		45 632	48 400	32 640	12 418	29 019	32 640	(3 621)	-11%	32 640
Provincial Government		-	10 000	18 773	-	4	18 773	(18 769)	-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)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>45 632</b>	<b>58 400</b>	<b>51 413</b>	<b>12 418</b>	<b>29 023</b>	<b>51 413</b>	<b>(22 390)</b>	<b>-44%</b>	<b>51 413</b>
<b>Borrowing</b>	6	<b>150</b>	<b>8 600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>7 464</b>	<b>3 530</b>	<b>11 539</b>	<b>657</b>	<b>3 779</b>	<b>11 539</b>	<b>(7 760)</b>	<b>-67%</b>	<b>11 539</b>
<b>Total Capital Funding</b>		<b>53 247</b>	<b>70 530</b>	<b>62 952</b>	<b>13 075</b>	<b>32 802</b>	<b>62 952</b>	<b>(30 150)</b>	<b>-48%</b>	<b>62 952</b>

Table C5 consists of three distinct sections:

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

**Table 9: C6 Financial Position**

<b>WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M12 June</b>						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		3 258	3 746	28	(11 180)	28
Call investment deposits		8 557	–	–	22 484	–
Consumer debtors		34 657	27 093	29 468	21 229	29 468
Other debtors		18 617	8 200	11 158	17 812	11 158
Current portion of long-term receivables		–	–	–	–	–
Inventory		1 454	1 406	1 454	1 029	1 454
<b>Total current assets</b>		<b>66 544</b>	<b>40 445</b>	<b>42 108</b>	<b>51 373</b>	<b>42 108</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	875	–
Investments		–	–	–	–	–
Investment property		74 398	76 953	74 345	74 345	74 345
Investments in Associate		–	–	–	–	–
Property, plant and equipment		658 928	740 666	694 849	665 643	694 849
Biological		–	–	–	–	–
Intangible		1 044	838	892	1 044	892
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>734 370</b>	<b>818 457</b>	<b>770 086</b>	<b>741 906</b>	<b>770 086</b>
<b>TOTAL ASSETS</b>		<b>800 914</b>	<b>858 902</b>	<b>812 194</b>	<b>793 280</b>	<b>812 194</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		459	4 648	1 956	3 311	1 956
Consumer deposits		2 637	2 738	2 749	2 917	2 749
Trade and other payables		118 781	96 705	103 713	92 775	103 713
Provisions		11 640	14 303	14 746	12 247	14 746
<b>Total current liabilities</b>		<b>133 517</b>	<b>118 393</b>	<b>123 165</b>	<b>111 250</b>	<b>123 165</b>
<b>Non current liabilities</b>						
Borrowing		7 652	17 407	2 429	1 189	2 429
Provisions		84 022	94 244	91 525	93 748	91 525
<b>Total non current liabilities</b>		<b>91 674</b>	<b>111 650</b>	<b>93 953</b>	<b>94 937</b>	<b>93 953</b>
<b>TOTAL LIABILITIES</b>		<b>225 191</b>	<b>230 044</b>	<b>217 118</b>	<b>206 187</b>	<b>217 118</b>
<b>NET ASSETS</b>	2	<b>575 723</b>	<b>628 859</b>	<b>595 076</b>	<b>587 093</b>	<b>595 076</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		575 723	628 859	595 076	587 093	595 076
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>575 723</b>	<b>628 859</b>	<b>595 076</b>	<b>587 093</b>	<b>595 076</b>

**Table 10: C7 Cash Flow**

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M12 June										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		47 818	62 135	67 883	5 378	63 938	67 883	(3 945)	-6%	67 883
Service charges		157 164	170 975	160 039	16 113	166 818	160 039	6 778	4%	160 039
Other revenue		14 202	15 555	10 225	491	11 910	10 225	1 684	16%	10 225
Transfers and Subsidies - Operational		101 337	94 193	101 325	-	86 767	101 325	(14 558)	-14%	101 325
Transfers and Subsidies - Capital		45 632	58 400	46 628	-	34 077	46 628	(12 551)	-27%	46 628
Interest		710	634	1 677	209	1 893	1 677	216	13%	1 677
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(309 825)	(327 608)	(326 554)	(31 635)	(322 135)	(326 554)	(4 419)	1%	(326 554)
Finance charges		(4 758)	(3 425)	(6 221)	(928)	(6 413)	(6 221)	192	-3%	(6 221)
Transfers and Grants		(244)	(1 030)	(380)	-	(358)	(380)	(22)	6%	(380)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>52 036</b>	<b>69 830</b>	<b>54 623</b>	<b>(10 371)</b>	<b>36 496</b>	<b>54 623</b>	<b>18 127</b>	<b>33%</b>	<b>54 623</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	58	-	-	58	(58)	-100%	58
Decrease (increase) in non-current receivables		32	-	-	(405)	(875)	-	(875)	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(44 910)	(70 530)	(62 952)	(13 075)	(32 802)	(62 952)	(30 150)	48%	(62 952)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(44 878)</b>	<b>(70 530)</b>	<b>(62 894)</b>	<b>(13 480)</b>	<b>(33 677)</b>	<b>(62 894)</b>	<b>(29 217)</b>	<b>46%</b>	<b>(62 894)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	8 600	-	-	-	-	-		-
Increase (decrease) in consumer deposits		221	210	210	18	280	210	70	34%	210
<b>Payments</b>										
Repayment of borrowing		(5 314)	(4 648)	(3 726)	(409)	(3 610)	(3 726)	(115)	3%	(3 726)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(5 093)</b>	<b>4 162</b>	<b>(3 516)</b>	<b>(391)</b>	<b>(3 330)</b>	<b>(3 516)</b>	<b>(185)</b>	<b>5%</b>	<b>(3 516)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		9 750	285	11 815	11 815	11 815	11 815			11 815
Cash/cash equivalents at month/year end:		11 815	3 746	28	11 304	11 304	28			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 - M12 June																
Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome
<b>Cash Receipts By Source</b>																
Property rates		3 823	6 034	4 402	7 998	5 161	6 107	4 545	5 330	4 868	4 514	5 777	5 378	63 938	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	9 561	112 368	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	3 290	27 148	24 553	25 658
Service charges - sanitation revenue		860	878	784	885	859	958	824	782	877	1 069	1 263	1 483	11 521	12 732	13 305
Service charges - refuse		933	1 035	835	488	535	1 016	927	873	2 014	1 127	1 295	1 558	12 635	12 527	13 091
Rental of facilities and equipment		51	94	71	(862)	954	54	37	57	94	67	70	60	747	456	477
Interest earned - external investments		86	155	164	23	214	107	130	142	173	38	451	209	1 893	662	692
Interest earned - outstanding debtors		25	(749)	2 347	370	1 424	1 277	(1 082)	277	(530)	(973)	537	223	3 146	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		75	87	80	96	70	72	73	107	99	76	80	531	1 447	3 263	3 267
Licences and permits		-	-	-	-	-	-	-	-	-	2	-	-	2	3	3
Agency services		200	473	411	333	327	235	416	331	343	200	261	251	3 782	4 219	4 409
Transfers and Subsidies - Operational		35 070	4 275	-	2 188	1 304	20 525	-	3 792	19 613	-	-	-	86 767	81 903	93 509
Other revenue		(1 138)	194	609	1 961	72	(284)	252	395	1 256	995	1 969	(351)	5 931	8 570	9 143
<b>Cash Receipts by Source</b>		<b>54 314</b>	<b>25 791</b>	<b>20 282</b>	<b>27 069</b>	<b>20 437</b>	<b>40 792</b>	<b>16 675</b>	<b>22 793</b>	<b>39 506</b>	<b>18 167</b>	<b>23 308</b>	<b>22 192</b>	<b>331 326</b>	<b>346 228</b>	<b>373 707</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		8 696	-	-	1 831	8 696	131	-	3 711	11 013	-	-	-	34 077	46 223	48 184
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	3 400	-
Increase (decrease) in consumer deposits		48	34	1	13	26	16	16	37	35	15	21	18	280	210	210
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	(38)	(432)	(405)	(875)	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>63 057</b>	<b>25 825</b>	<b>20 283</b>	<b>28 912</b>	<b>29 159</b>	<b>40 939</b>	<b>16 691</b>	<b>26 541</b>	<b>50 554</b>	<b>18 145</b>	<b>22 897</b>	<b>21 804</b>	<b>364 808</b>	<b>395 060</b>	<b>422 101</b>
<b>Cash Payments by Type</b>																
Employee related costs		9 490	10 376	9 621	9 502	16 565	11 254	10 464	10 306	9 421	9 272	9 634	9 399	125 304	125 999	134 519
Remuneration of councillors		493	346	448	464	474	640	454	466	460	487	484	481	5 697	5 530	5 917
Interest paid		199	211	717	23	354	886	1 171	23	1 328	559	15	928	6 413	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	14 420	129 104	144 598	157 515
Acquisitions - water & other inventory		19	656	1 230	1 037	1 168	358	737	894	1 093	789	829	1 388	10 198	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	4 310	29 843	23 818	30 271
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	3	6	-	-	281	-	-	69	-	-	358	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	1 636	21 988	26 952	28 060
<b>Cash Payments by Type</b>		<b>40 071</b>	<b>30 886</b>	<b>30 445</b>	<b>29 066</b>	<b>29 213</b>	<b>27 394</b>	<b>22 467</b>	<b>21 747</b>	<b>21 819</b>	<b>20 519</b>	<b>22 716</b>	<b>32 563</b>	<b>328 907</b>	<b>339 944</b>	<b>369 332</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	484	392	1 549	1 219	1 449	2	3 764	4 240	3 351	3 278	13 075	32 802	50 799	48 519
Repayment of borrowing		95	61	1 118	(7)	744	(7)	(7)	49	1 166	(6)	(6)	409	3 610	4 874	4 874
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>40 166</b>	<b>31 430</b>	<b>31 956</b>	<b>30 608</b>	<b>31 177</b>	<b>28 836</b>	<b>22 462</b>	<b>25 560</b>	<b>27 225</b>	<b>23 863</b>	<b>25 989</b>	<b>46 047</b>	<b>365 319</b>	<b>395 617</b>	<b>422 726</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>22 891</b>	<b>(5 609)</b>	<b>(11 673)</b>	<b>(1 696)</b>	<b>(2 019)</b>	<b>12 103</b>	<b>(5 771)</b>	<b>981</b>	<b>23 329</b>	<b>(5 719)</b>	<b>(3 091)</b>	<b>(24 243)</b>	<b>(5 111)</b>	<b>443</b>	<b>(624)</b>
Cash/cash equivalents at the month/year beginning:		11 815	34 706	29 101	17 428	15 732	13 714	25 817	20 047	21 028	44 357	38 638	35 547	11 815	11 304	11 747
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	11 304	11 304	11 747	11 122

This supporting table gives a detailed breakdown of information summarised in Table C7.

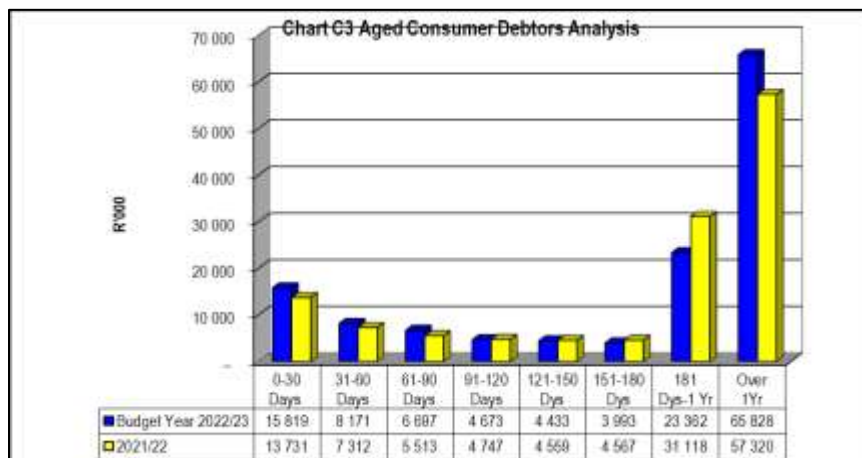
## 2 Part 2: Supporting Documentation

### 2.1 Debtors' Analysis

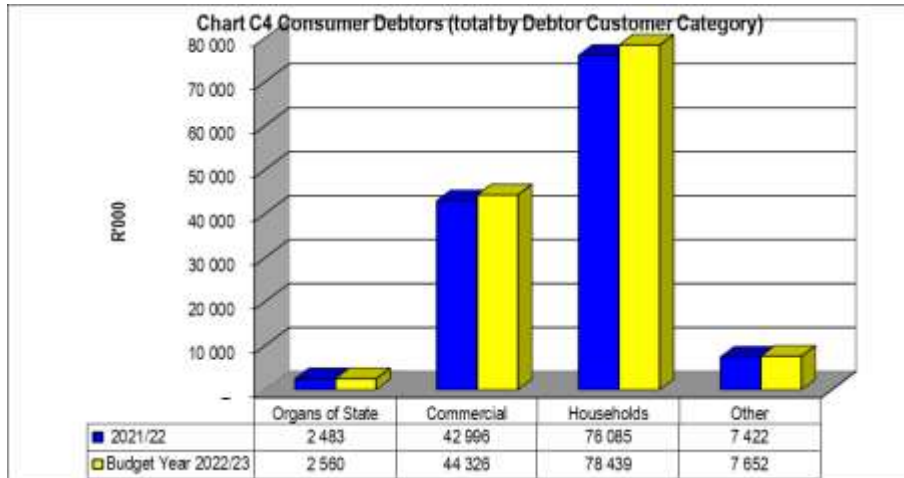
**Table 12: SC3 Aged Debtors**

WC012 Cederberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 751	1 703	1 203	865	889	863	4 672	19 090	32 035	26 378		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 548	1 240	618	464	552	376	1 932	8 078	20 809	11 403		
Receivables from Non-exchange Transactions - Property Rates	1400	4 947	2 513	1 531	1 291	1 138	1 022	7 974	18 335	38 752	29 761		
Receivables from Exchange Transactions - Waste Water Management	1500	1 248	801	655	586	529	485	2 791	9 371	16 466	13 762		
Receivables from Exchange Transactions - Waste Management	1600	1 329	824	653	574	517	474	2 646	4 223	11 240	8 434		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	958	1 030	1 995	870	789	755	3 223	6 227	15 847	11 864		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 962)	59	41	23	18	18	124	439	(2 239)	623		
<b>Total By Income Source</b>	<b>2000</b>	<b>15 819</b>	<b>8 171</b>	<b>6 697</b>	<b>4 673</b>	<b>4 433</b>	<b>3 993</b>	<b>23 362</b>	<b>65 828</b>	<b>132 976</b>	<b>102 290</b>	-	-
<b>2021/22 - totals only</b>		<b>13 731</b>	<b>7 312</b>	<b>5 513</b>	<b>4 747</b>	<b>4 559</b>	<b>4 567</b>	<b>31 118</b>	<b>57 320</b>	<b>128 866</b>	<b>102 311</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	521	159	89	54	53	53	723	907	2 560	1 790		
Commercial	2300	7 718	1 875	1 735	1 272	1 063	1 039	6 924	22 701	44 326	32 999		
Households	2400	5 613	4 985	4 346	2 962	2 810	2 651	14 296	40 776	78 439	63 494		
Other	2500	1 967	1 152	527	385	506	251	1 420	1 444	7 652	4 006		
<b>Total By Customer Group</b>	<b>2600</b>	<b>15 819</b>	<b>8 171</b>	<b>6 697</b>	<b>4 673</b>	<b>4 433</b>	<b>3 993</b>	<b>23 362</b>	<b>65 828</b>	<b>132 976</b>	<b>102 290</b>	-	-

The outstanding debtors amount to R132. 976, accounting for an increase of R2.835 from May 2023. Of the total outstanding debtors, R97.616 million is over 120 days. R78.439 million (58.99%) 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 5: Aged Debtors Analysis**



**Figure 6: 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 - M12 June												
Description	NT Code	Budget Year 2022/23								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	11 739	-	-	-	-	-	-	-	-	11 739	45 342
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 534	818	226	159	51	-	183	-	-	2 970	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	977	577	123	34	389	119	30	-	-	2 248	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>14 250</b>	<b>1 394</b>	<b>348</b>	<b>193</b>	<b>440</b>	<b>119</b>	<b>213</b>	<b>-</b>	<b>-</b>	<b>16 957</b>	<b>45 342</b>

The Municipality's outstanding creditors at the end of June 2023 amount to R 16.957 million. The outstanding amounts due to Eskom have been accounted for under long term liabilities (Arrangements). The Municipality has a payment arrangement with ESKOM and pays the account in terms of the arrangement. Payment has been made in June 2023 in terms of the arrangement. It has also applied for the Municipal Debt Relief per Circular 124.



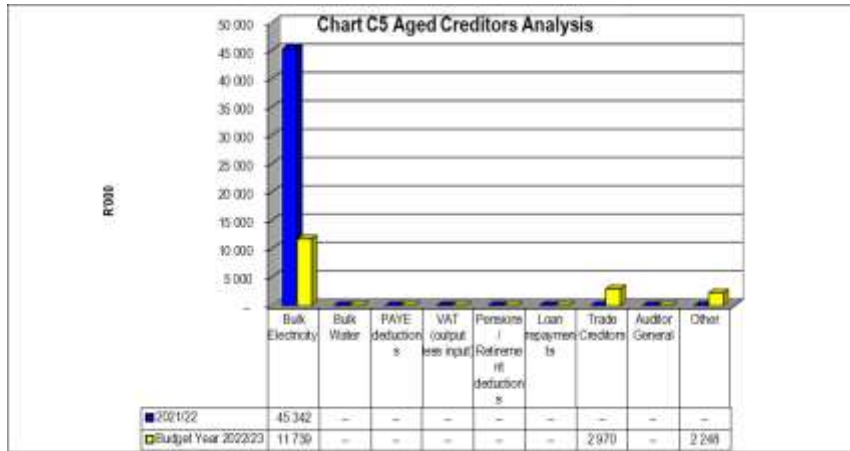


Figure 7: Aged Creditors Analysis

## 2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>Municipality</b>														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	8.00%				30 347	181	(10 273)	2 200	22 455
														-
														-
														-
														-
														-
<b>Municipality sub-total</b>										30 347		(10 273)	2 200	22 455
<b>Entities</b>														
														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									30 347		(10 273)	2 200	22 455

The Municipality has one Call investment account with a balance of R 22.455 million at the end of June 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 JUNE 2023

Borrowing Institution	Balance 01 June 2023	Interest Capital June 2023	Repayment June 2023	Interest Paid	Received	Balance at 30 June 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	19.19%	
ABSA (038-7230-0993)	R 1 659 637.83	R -	R 412 791.21	R 18 557.20	R -	R 1 246 846.62	32.37%	
ABSA (038-7230-0994)	R 785 801.84	R -	R 166 553.19	R 4 290.58	R -	R 619 248.65	16.08%	
ABSA (038-7230-0995)	R 905 043.97	R -	R 172 133.05	R 10 516.57	R -	R 732 910.92	19.03%	
STANDARD BANK (00-407-958)	R -0.00	R -	R -	R -	R -	R -0.00	0.00%	
Office Equipment - Printers Sky Metro	R 539 255.87	R 5 294.33	R 31 250.00	R -	R -	R 513 300.19	13.33%	
	<b>R 4 628 923.54</b>	<b>R 5 294.33</b>	<b>R 782 727.45</b>	<b>R 33 364.35</b>	<b>R -</b>	<b>R 3 851 490.41</b>	<b>100%</b>	<b>R -</b>

Figure 8: 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 - M12 June										
Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>	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
<b>Provincial Government:</b>		30 084	21 145	31 239	-	17 636	17 636	-	-	31 239
PGWC Financial Management Capacity Building Grant		250	-	-	-	-	-	-	-	-
Transport Infrastructure Grant		-	95	95	-	-	-	-	-	95
Library Services: MRFG		5 302	5 408	5 408	-	5 408	5 408	-	-	5 408
Thusong Service Centre (Sustainability Operational Support)		150	150	150	-	150	150	-	-	150
CDW Support		151	152	152	-	152	152	-	-	152
Human Settlement Development Grant		21 728	15 340	23 417	-	9 909	9 909	-	-	23 417
Graduate Internship Grant		-	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		400	-	-	-	-	-	-	-	-
Financial Management Support Grant		958	-	-	-	-	-	-	-	-
Public Employment Support Grant		1 100	-	-	-	-	-	-	-	-
Municipal Library Support Grant	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
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	97 298	94 193	101 386	-	86 767	86 767	-	-	101 386
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		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
<b>Provincial Government:</b>		160	10 000	18 646	-	4 391	4 391	-	-	18 646
Library Services MRF Capital		-	-	-	-	-	-	-	-	-
Municipal Drought Support		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant (Capital)		160	-	-	-	-	-	-	-	-
Human Settlement Development Grant (Capital)		-	10 000	14 255	-	-	-	-	-	14 255
Municipal Interventions Grant (Capital)		-	-	391	-	391	391	-	-	391
Municipal Water Resilience Grant		-	-	2 609	-	2 609	2 609	-	-	2 609
Loadshedding Relief Grant		-	-	1 391	-	1 391	1 391	-	-	1 391
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	50 667	58 400	47 709	-	34 077	34 077	-	-	47 709
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	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 - M12 June										
Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>66 387</b>	<b>73 048</b>	<b>70 682</b>	<b>2 521</b>	<b>68 341</b>	<b>70 682</b>	<b>(2 341)</b>	<b>-3.3%</b>	<b>70 682</b>
Local Government Equitable Share		55 044	61 451	61 451	-	60 377	61 451	(1 074)	-1.7%	61 451
Finance Management		2 023	2 132	2 132	517	1 292	2 132	(840)	-39.4%	2 132
EPWP Incentive		1 755	1 359	1 359	-	1 359	1 359	-	-	1 359
Municipal Infrastructure Grant (PMU)		816	848	846	28	849	846	3	0.3%	846
Municipal Infrastructure Grant (VAT)		1 665	2 145	1 807	252	1 499	1 807	(309)	-17.1%	1 807
Water Services Infrastructure Grant (VAT)		377	-	197	-	5	197	(191)	-97.3%	197
Integrated National Electrification Grant (VAT)		2 037	3 130	2 870	1 724	2 870	2 870	0	0.0%	2 870
Regional Bulk Infrastructure Grant (VAT)		2 670	1 982	20	-	90	20	70	357.2%	20
		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>29 647</b>	<b>21 145</b>	<b>31 735</b>	<b>645</b>	<b>16 949</b>	<b>31 735</b>	<b>(14 785)</b>	<b>-46.6%</b>	<b>31 735</b>
PGWC Financial Management Capacity Building Grant		96	-	250	-	250	250	-	-	250
Transport Infrastructure Grant		0	95	95	-	-	95	(95)	-100.0%	95
Library Services: MRFG		5 302	5 408	5 408	211	5 408	5 408	-	-	5 408
Thusong Service Centre (Sustainability Operational Support)		138	150	150	149	149	150	(1)	-0.7%	150
CDW Support		72	152	231	27	115	231	(116)	-50.3%	231
Human Settlement Development Grant		21 728	15 340	23 417	134	9 719	23 417	(13 698)	-58.5%	23 417
Graduate Internship Grant		39	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		-	-	-	-	-	-	-	-	-
Financial Management Support Grant		1 259	-	-	-	-	-	-	-	-
Public Employment Support Grant		1 010	-	90	17	90	90	-	-	90
Municipal Library Support Grant		2	-	77	5	8	77	(69)	-90.1%	77
Financial Management Capability Grant		-	-	1 058	-	1 053	1 058	(5)	-0.5%	1 058
Municipal Interventions Grant		-	-	359	101	158	359	(201)	-55.9%	359
Municipal Water Resilience Grant (VAT)		-	-	391	-	-	391	(391)	-100.0%	391
Loadshedding Relief Grant (Vat)		-	-	209	-	-	209	(209)	-100.0%	209
		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>96 033</b>	<b>94 193</b>	<b>102 416</b>	<b>3 166</b>	<b>85 290</b>	<b>102 416</b>	<b>(17 126)</b>	<b>-16.7%</b>	<b>102 416</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>45 632</b>	<b>48 400</b>	<b>32 640</b>	<b>12 418</b>	<b>29 019</b>	<b>32 640</b>	<b>(3 621)</b>	<b>-11.1%</b>	<b>32 640</b>
Municipal Infrastructure Grant (MIG)		10 153	14 316	12 068	1 871	10 199	12 068	(1 868)	-15.5%	12 068
Water Services Infrastructure Grant		2 716	-	1 311	-	35	1 311	(1 275)	-97.3%	1 311
Integrated National Electrification Grant (INEG)		14 963	20 870	19 130	10 547	18 184	19 130	(946)	-4.9%	19 130
Regional Bulk Infrastructure Grant (RBIG)		17 800	13 215	131	-	600	131	469	357.2%	131
		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>-</b>	<b>10 000</b>	<b>18 773</b>	<b>-</b>	<b>5</b>	<b>18 773</b>	<b>(18 768)</b>	<b>-100.0%</b>	<b>18 773</b>
Library Services MRF Capital		-	-	-	-	-	-	-	-	-
Municipal Drought Support		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant (Capital)		-	-	127	-	5	127	(122)	-	127
Human Settlement Development Grant (Capital)		-	10 000	14 255	-	-	14 255	(14 255)	-	14 255
Municipal Interventions Grant (Capital)		-	-	391	-	-	391	(391)	-	391
Municipal Water Resilience Grant		-	-	2 609	-	-	2 609	(2 609)	-	2 609
Loadshedding Relief Grant		-	-	1 391	-	-	1 391	(1 391)	-	1 391
		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>45 632</b>	<b>58 400</b>	<b>51 413</b>	<b>12 418</b>	<b>29 024</b>	<b>51 413</b>	<b>(22 389)</b>	<b>-43.5%</b>	<b>51 413</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>141 665</b>	<b>152 593</b>	<b>153 829</b>	<b>15 584</b>	<b>114 314</b>	<b>153 829</b>	<b>(39 515)</b>	<b>-25.7%</b>	<b>153 829</b>

The Municipality has received a total of R 120.844 million of its allocated grant budget. It has incurred expenditure of R 114.314 million (94.60%) 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	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		<b>530</b>	<b>-</b>	<b>156</b>	<b>375</b>	<b>70.6%</b>
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)		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
<b>Provincial Government:</b>		<b>496</b>	<b>102</b>	<b>427</b>	<b>(69)</b>	<b>-13.8%</b>
PGWC Financial Management Capacity Building Grant		-	-	-	-	
Transport Infrastructure Grant		-	-	-	-	
Library Services: MRFG		-	-	-	-	
Thusong Service Centre (Sustainability Operational Support)		-	-	-	-	
CDW Support		79	79	79	-	
Human Settlement Development Grant		-	-	-	-	
Graduate Internship Grant		-	-	-	-	
Municipal Capacity Building Grant		250	-	250	-	
Financial Management Support Grant		-	-	-	-	
Public Employment Support Grant		90	17	90	-	
Municipal Library Support Grant		77	5	8	(69)	-89.6%
		-	-	-	-	
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
None		-	-	-	-	
		-	-	-	-	
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
None		-	-	-	-	
		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>1 026</b>	<b>102</b>	<b>583</b>	<b>306</b>	<b>29.8%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		<b>3 582</b>	<b>(238)</b>	<b>801</b>	<b>(2 781)</b>	<b>-77.6%</b>
Municipal Infrastructure Grant (MIG)		2 272	(238)	766	(1 506)	-66.3%
Water Services Infrastructure Grant		1 311	-	35	(1 275)	-97.3%
Integrated National Electrification Grant (INEG)		-	-	-	-	
Regional Bulk Infrastructure Grant (RBIG)		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
<b>Provincial Government:</b>		<b>127</b>	<b>-</b>	<b>8</b>	<b>(118)</b>	<b>-93.6%</b>
Library Services MRF Capital		-	-	-	-	
Municipal Drought Support		-	-	-	-	
Municipal Library Support Grant (Capital)		127	-	8	(118)	-93.6%
Human Settlement Development Grant (Capital)		-	-	-	-	
		-	-	-	-	
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
None		-	-	-	-	
		-	-	-	-	
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
None		-	-	-	-	
		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>3 709</b>	<b>(238)</b>	<b>809</b>	<b>(2 900)</b>	<b>-78.2%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>4 735</b>	<b>(136)</b>	<b>1 392</b>	<b>(2 594)</b>	<b>-54.8%</b>

Roll overs to the amount of R 4.735 million was approved by National and Provincial Treasury. The unspent portion including the roll-overs amounts to R11.404 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 - M12 June										
Summary of Employee and Councillor remuneration	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 977	4 297	4 766	414	4 684	4 766	(82)	-2%	4 766
Pension and UIF Contributions		300	239	642	10	366	642	(276)	-43%	642
Medical Aid Contributions		100	100	101	7	87	101	(14)	-14%	101
Motor Vehicle Allowance		217	217	99	20	140	99	41	41%	99
Cellphone Allowance		406	320	449	31	421	449	(28)	-6%	449
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5 000</b>	<b>5 173</b>	<b>6 057</b>	<b>481</b>	<b>5 697</b>	<b>6 057</b>	<b>(359)</b>	<b>-6%</b>	<b>6 057</b>
<b>% increase</b>	4		<b>3.5%</b>	<b>21.1%</b>						<b>21.1%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 543	4 020	3 853	201	2 415	3 853	(1 438)	-37%	3 853
Pension and UIF Contributions		182	500	121	-	128	121	7	6%	121
Medical Aid Contributions		-	57	45	-	38	45	(7)	-16%	45
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		174	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		350	432	151	5	90	151	(61)	-40%	151
Cellphone Allowance		113	234	132	8	108	132	(24)	-18%	132
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	22	14	-	13	14	(0)	-3%	14
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 362</b>	<b>5 266</b>	<b>4 315</b>	<b>214</b>	<b>2 792</b>	<b>4 315</b>	<b>(1 524)</b>	<b>-35%</b>	<b>4 315</b>
<b>% increase</b>	4		<b>-1.8%</b>	<b>-19.5%</b>						<b>-19.5%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		88 353	80 340	86 257	6 767	85 604	86 257	(653)	-1%	86 257
Pension and UIF Contributions		13 903	12 929	13 671	1 073	13 363	13 671	(308)	-2%	13 671
Medical Aid Contributions		4 504	4 983	5 119	(179)	4 416	5 119	(704)	-14%	5 119
Overtime		4 214	3 287	4 430	330	3 912	4 430	(517)	-12%	4 430
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 970	4 656	6 086	527	6 123	6 086	36	1%	6 086
Cellphone Allowance		431	246	457	26	404	457	(53)	-12%	457
Housing Allowances		355	325	328	26	323	328	(5)	-2%	328
Other benefits and allowances		5 134	4 035	5 306	421	4 985	5 306	(321)	-6%	5 306
Payments in lieu of leave		1 080	2 152	1 836	128	1 836	1 836	-	-	1 836
Long service awards		525	590	532	34	532	532	-	-	532
Post-retirement benefit obligations		1 549	1 754	2 154	243	2 154	2 154	-	-	2 154
<b>Sub Total - Other Municipal Staff</b>		<b>127 018</b>	<b>115 296</b>	<b>126 177</b>	<b>9 397</b>	<b>123 652</b>	<b>126 177</b>	<b>(2 525)</b>	<b>-2%</b>	<b>126 177</b>
<b>% increase</b>	4		<b>-9.2%</b>	<b>-0.7%</b>						<b>-0.7%</b>
<b>Total Parent Municipality</b>		<b>137 380</b>	<b>125 735</b>	<b>136 549</b>	<b>10 092</b>	<b>132 141</b>	<b>136 549</b>	<b>(4 408)</b>	<b>-3%</b>	<b>136 549</b>
			<b>-8.5%</b>	<b>-0.6%</b>						<b>-0.6%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>137 380</b>	<b>125 735</b>	<b>136 549</b>	<b>10 092</b>	<b>132 141</b>	<b>136 549</b>	<b>(4 408)</b>	<b>-3%</b>	<b>136 549</b>
<b>% increase</b>	4		<b>-8.5%</b>	<b>-0.6%</b>						<b>-0.6%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>132 380</b>	<b>120 562</b>	<b>130 492</b>	<b>9 611</b>	<b>126 444</b>	<b>130 492</b>	<b>(4 049)</b>	<b>-3%</b>	<b>130 492</b>

## 2.7 Capital program performance

Table 19: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	2 230	2 739	2 739	–	–	2 739	2 739	100.0%	0%
August	2 238	3 348	3 348	484	484	6 087	5 604	92.1%	1%
September	345	8 332	8 332	392	392	14 420	14 028	97.3%	1%
October	1 340	6 754	6 754	1 549	1 549	21 174	19 625	92.7%	2%
November	2 701	4 439	4 439	1 219	1 219	25 613	24 394	95.2%	2%
December	154	9 870	10 914	1 449	1 449	36 527	35 078	96.0%	2%
January	299	5 639	6 683	2	2	43 209	43 208	100.0%	0%
February	828	9 889	10 933	3 764	3 764	54 142	50 378	93.0%	5%
March	21 816	8 169	10 633	4 240	4 240	64 775	60 535	93.5%	6%
April	3 279	4 889	7 353	3 351	3 351	72 129	68 778	95.4%	0
May	3 621	3 121	(4 691)	3 278	3 278	75 250	71 972	95.6%	0
June	14 394	3 339	(4 485)	13 075	13 075	78 589	65 514	83.4%	0
<b>Total Capital expenditure</b>	<b>53 247</b>	<b>70 530</b>	<b>62 952</b>	<b>32 802</b>					

The Municipality has a revised capital budget of R 62.952 million. It has incurred expenditure of R 32.802 million (52.11%) on the capital budget. The commitments (excluding VAT) for the capital projects are R0.00 at the end of June 2023. Provisions to be made for year end expenditure.

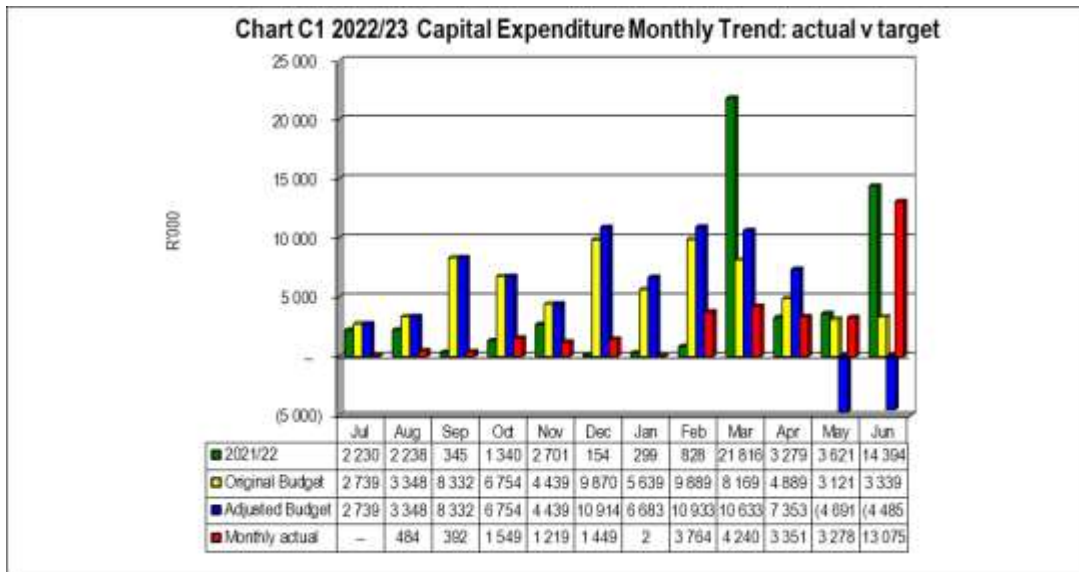


Figure 9: Capital Expenditure Monthly Trend (Actual vs Target)

**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 - M12 June										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		37 581	45 624	36 401	10 674	18 912	36 401	17 489	48.0%	36 401
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14 986	22 320	19 280	10 674	18 312	19 280	969	5.0%	19 280
<i>LV Networks</i>		14 986	22 320	19 280	10 674	18 312	19 280	969	5.0%	19 280
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17 800	18 215	12 120	-	600	12 120	11 520	95.0%	12 120
<i>Boreholes</i>		-	-	2 224	-	-	2 224	2 224	100.0%	2 224
<i>Distribution</i>		17 800	18 215	9 896	-	600	9 896	9 296	93.9%	9 896
Sanitation Infrastructure		4 795	5 090	5 000	-	-	5 000	5 000	100.0%	5 000
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	5 090	5 000	-	-	5 000	5 000	100.0%	5 000
<i>Waste Water Treatment Works</i>		4 795	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1 514	2 139	4 889	1 667	4 474	4 889	415	8.5%	4 889
Community Facilities		1 514	2 139	4 889	1 667	4 474	4 889	415	8.5%	4 889
<i>Halls</i>		150	2 139	4 554	1 677	4 356	4 554	197	4.3%	4 554
<i>Public Ablution Facilities</i>		1 363	-	335	(10)	117	335	218	65.0%	335
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	61	-	-	61	61	100.0%	61
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	61	-	-	61	61	100.0%	61
<i>Computer Software and Applications</i>		-	-	61	-	-	61	61	100.0%	61
<b>Computer Equipment</b>		394	497	488	239	253	488	235	48.2%	488
Computer Equipment		394	497	488	239	253	488	235	48.2%	488
<b>Furniture and Office Equipment</b>		1 033	-	222	41	55	222	166	75.0%	222
Furniture and Office Equipment		1 033	-	222	41	55	222	166	75.0%	222
<b>Machinery and Equipment</b>		1 202	7 350	5 995	252	561	5 995	5 434	90.6%	5 995
Machinery and Equipment		1 202	7 350	5 995	252	561	5 995	5 434	90.6%	5 995
<b>Transport Assets</b>		3 324	1 860	2 991	-	-	2 991	2 991	100.0%	2 991
Transport Assets		3 324	1 860	2 991	-	-	2 991	2 991	100.0%	2 991
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	45 047	57 471	51 047	12 873	24 255	51 047	26 791	52.5%	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 - M12										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		172	-	1 400	-	1 237	1 400	163	11.6%	1 400
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	1 400	-	1 237	1 400	163	11.6%	1 400
<i>LV Networks</i>		-	-	1 400	-	1 237	1 400	163	11.6%	1 400
Water Supply Infrastructure		172	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		172	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1 735	-	40	(40)	-	40	40	100.0%	40
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 735	-	40	(40)	-	40	40	100.0%	40
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		1 735	-	40	(40)	-	40	40	100.0%	40
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	1 907	-	1 440	(40)	1 237	1 440	203	14.1%	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 - M12 June										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15 385	14 555	15 930	2 037	14 928	15 930	1 002	6.3%	15 930
Roads Infrastructure		6 995	7 399	6 918	481	6 633	6 918	285	4.1%	6 918
Roads		6 512	6 513	6 413	393	6 149	6 413	264	4.1%	6 413
Road Structures		483	886	505	89	484	505	21	4.2%	505
Storm water Infrastructure		714	846	932	204	828	932	104	11.1%	932
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		701	781	879	162	781	879	97	11.1%	879
Attenuation		13	65	53	42	47	53	6	11.9%	53
Electrical Infrastructure		744	664	1 010	300	784	1 010	226	22.4%	1 010
LV Networks		744	664	1 010	300	784	1 010	226	22.4%	1 010
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 147	917	1 053	467	1 041	1 053	12	1.1%	1 053
Water Treatment Works		172	237	30	0	28	30	1	3.9%	30
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		975	680	1 023	467	1 013	1 023	11	1.0%	1 023
Sanitation Infrastructure		5 291	4 299	5 462	491	5 125	5 462	337	6.2%	5 462
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 073	3 974	5 293	479	4 982	5 293	310	5.9%	5 293
Waste Water Treatment Works		217	325	169	12	143	169	26	15.6%	169
Solid Waste Infrastructure		495	431	557	93	518	557	39	7.0%	557
Landfill Sites		495	431	557	93	518	557	39	7.0%	557
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		8 293	7 180	7 937	763	7 664	7 937	273	3.4%	7 937
Community Facilities		6 692	5 794	6 516	669	6 613	6 516	(97)	-1.5%	6 516
Halls		901	407	878	205	1 091	878	(213)	-24.3%	878
Libraries		7	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		16	50	15	3	9	15	6	40.9%	15
Public Open Space		5 768	5 337	5 622	462	5 512	5 622	110	2.0%	5 622
Sport and Recreation Facilities		1 602	1 386	1 421	93	1 051	1 421	370	26.0%	1 421
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1 602	1 386	1 421	93	1 051	1 421	370	26.0%	1 421
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		291	533	347	6	17	347	331	95.2%	347
Operational Buildings		291	533	347	6	17	347	331	95.2%	347
Municipal Offices		291	533	347	6	17	347	331	95.2%	347
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		41	105	62	30	51	62	10	16.3%	62
Computer Equipment		41	105	62	30	51	62	10	16.3%	62
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		83	282	210	9	74	210	135	64.5%	210
Machinery and Equipment		83	282	210	9	74	210	135	64.5%	210
<b>Transport Assets</b>		4 417	3 268	4 838	551	4 030	4 838	807	16.7%	4 838
Transport Assets		4 417	3 268	4 838	551	4 030	4 838	807	16.7%	4 838
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	28 510	25 923	29 323	3 395	26 764	29 323	2 559	8.7%	29 323

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

No material variances from SDBIP.

## 2.9 Other supporting documents

<b>Cederberg Local Municipality</b>	
<b>Bank Reconciliation</b>	
<b>JUN 2023</b>	
	<b>Amount</b>
Bank Statement Balance	<b>5 795 665.43</b>
72194774	0.00
72194480	0.00
82163324	5 742 492.87
32630263	53 172.56
Cashbook Balance	<b>-11 186 317.32</b>
39999010203	-
39999010204	-
39999010301	392 016.10
39999010302	569 975.37
39999010303	-222 129.12
39999010305	-2 694.00
39999010701	2 860 038.86
39999010702	439 978 545.80
39999010703	-454 170 019.54
39999010704	366 792.39
39999010705	-960 856.95
39999010802	11 365.92
39999010805	-9 755.92
39999010902	64 802.61
39999010905	-64 398.84
Difference	<b>16 981 982.75</b>
<b>Reconciling Items</b>	
	<b>Difference</b>
Debtor Payments	34 551.38
Cashier Receipts	-184 350.26
Bank Deposits	3 369.09
EFT Payments made after period end	16 186 183.12
Post Office	-3 441.79
Wages, Salaries and Council paid after period end	1 501 881.52
Funds Transferred to investment account	-
Sweeping/Offlines to be captured	-
Cashier Receipts - June amounts in July 2023	-539 896.26
Other	-16 314.05
	<b>16 981 982.75</b>
Unreconciled Difference	0.0

**Figure 10: 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)

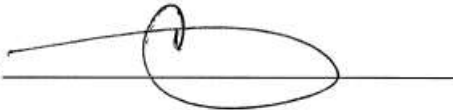
- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

For the month of June 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: 2023-07-14