

CEDERBERG MUNICIPALITY

Quarterly Budget Statement

APRIL - 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.

TABLE OF CONTENTS

GLOSSARY.....	5
LEGISLATIVE FRAMEWORK:	7
1 PART 1: IN-YEAR REPORT	8
1.1 MAYOR'S REPORT.....	8
1.1.1 <i>Implementation of budget in terms of SDBIP</i>	8
1.1.2 <i>Financial problems or risks facing the Municipality</i>	8
1.1.3 <i>Other information</i>	8
1.2 COUNCIL RESOLUTIONS.....	9
1.3 EXECUTIVE SUMMARY	10
1.3.1 <i>Introduction</i>	10
1.3.2 <i>Consolidated Performance</i>	10
1.3.3 <i>Material variances from SDBIP</i>	19
1.3.4 <i>Remedial or Corrective Steps</i>	19
1.4 IN-YEAR BUDGET STATEMENT TABLES.....	19
2 PART 2: SUPPORTING DOCUMENTATION	29
2.1 DEBTORS' ANALYSIS	29
2.2 CREDITORS' ANALYSIS.....	30
2.3 INVESTMENT PORTFOLIO ANALYSIS	31
2.4 LONG TERM LIABILITIES.....	32
2.5 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	33
2.6 COUNCILOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS	36
2.7 CAPITAL PROGRAM PERFORMANCE.....	37
2.8 MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN.....	41
2.9 OTHER SUPPORTING DOCUMENTS	42
2.9.1 <i>Bank Reconciliation</i>	42
2.9.2 <i>Cost Containment</i>	43
2.10 MUNICIPAL MANAGER'S QUALITY CERTIFICATION.....	44
2.11 TOP LAYER KPI REPORT	46

LIST OF TABLES

Table 1: Consolidated Overview of the 2022/2023 MTREF	10
Table 2: Revenue by Source	11
Table 3: Operating Expenditure by Type	12
Table 4: C1 Quarterly Budget Statement Summary	20
Table 5: C2 Statement of Financial Performance (Functional Classification)	21
Table 6: C3 Financial Performance (Revenue and Expenditure by Municipal Vote)	22
Table 7: C4 Financial Performance (Revenue and Expenditure).....	23
Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding)	24
Table 9: C6 Financial Position	26
Table 10: C7 Cash Flow	27
Table 11: SC9 Actuals and Revised Targets for Cash Receipts	28
Table 12: SC3 Aged Debtors.....	29
Table 13: SC4 Aged Creditors.....	30
Table 14: SC5 Investment Portfolio	31
Table 15: SC6 Transfers and Grant Receipts	33
Table 16: SC7(1) Transfers and Grant Expenditure.....	34
Table 17: SC7(2) Expenditure against approved rollovers.....	35
Table 18: SC8 Councilor and Staff Benefits.....	36
Table 19: SC12 Capital Expenditure Trend.....	37
Table 20: SC13a Capital Expenditure on New Assets by Asset Class	38
Table 21: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class	39
Table 22: SC13c Expenditure on Repairs and Maintenance by Asset Class.....	40

LIST OF FIGURES

Figure 1: Capital Sources of funding & Expenditure	12
Figure 2: Collection Rate	14
Figure 3: Monthly Ratios.....	14
Figure 4: Progress on Budget Funding Plan	18
Figure 5: Aged Debtors Analysis	29
Figure 6: Consumer Debtors by Debtor Customer Category	30
Figure 7: Aged Creditors Analysis	31
Figure 8: Long Term Liabilities	32
Figure 9: Capital Expenditure Monthly Trend (Actual vs Target).....	37

Glossary

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

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

Legislative Framework:

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

The Municipal Finance Management Act No. 56 of 2003 – Section 52d: Quarterly Budget Statements

The Mayor of a municipality:

(d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality;

Municipal budget and reporting regulations (MBRR) – Section 31 to 32

Quarterly Reports on Implementation of Budget

(31) (1) The mayor's quarterly report on the implementation of the budget and financial state of affairs of the municipality as required by section 52(d) of the Act must be (a) in the format specified in Schedule C and include all the tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1); and (b) consistent with the monthly budget statements for September, December, March and June as applicable; and (c) submitted to National Treasury within five days of tabling the report in the council.

Publication of Quarterly reports on implementation of budget

(32) When publishing the quarterly reports on the implementation of the budget in terms of section 75(1)(k) of the Act, the municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the quarterly report on the implementation of the budget and the financial state of affairs of the municipality, including (a) summaries of quarterly reports 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 Quarterly Budget Statement and supporting documentation for the quarter ending 30 June 2023.
-

1.3 Executive Summary

1.3.1 Introduction

In accordance with section 52(d) of the Municipal Finance Management Act, the Mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and

1.3.2 Consolidated Performance

Table 1: Consolidated Overview of the 2022/2023 MTREF

Description	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Total Operating Revenue	345 614 956.78	384 996 568.00	372 875 875.00	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>	- 39 250 848.88	- 10 431 281.00	- 32 060 022.00	- 15 689 044.75	- 17 653 739.98	- 32 060 022.00	14 406 282.02	-45.00%
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>	9 704 692.69	47 969 196.00	19 352 995.00	- 3 271 464.90	11 370 241.18	19 352 995.00		
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 **Error! Reference source not found.** and **Error! Reference source not found.**

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 **Error! Reference source not found.**

1.3.2.1 Revenue by Source against Annual Budget

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) - Q4 Fourth Quarter									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Property rates	52 404	67 173	70 103	5 126	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
Total Revenue (excluding capital transfers and contributions)	345 615	384 997	372 876	25 488	345 167	372 876	(27 709)	-7%	372 876

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) - Q4 Fourth Quarter									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	132 380	120 562	130 492	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
Total Expenditure	384 866	395 428	404 936	41 177	362 821	404 936	(42 115)	-10%	404 936

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
Grants	51 413	29 023	56.45%
Internally Generated Funds	11 539	3 779	32.75%
Total	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: The projects were reprioritized with the adjustments budget.

1.3.2.4 Cash Flow

The Municipality is continuously implementing cost containment measures. Strict credit control procedures are implemented. Delegations for approval of requisitions and orders have been reviewed for the new financial year. The Cash Committee has been re-established and meets on a weekly basis. The Council also approved a Revenue Enhancement Strategy and a service provider has been appointed to assist with the implementation. The service provider is on site and reports to the municipality on a monthly basis.

The remaining challenge is the outstanding ESKOM account which has significant effect on the cash flow position and the municipality's ability to meet its commitments. The Municipality has entered into a revised payment arrangement with ESKOM to pay the outstanding debt. As stated, the municipality continues to make strides in improving the effectiveness and efficiency in the credit control & debt collection unit. The Municipality is also managing and monitoring expenditure closely.

1.3.2.5 Collection Rate

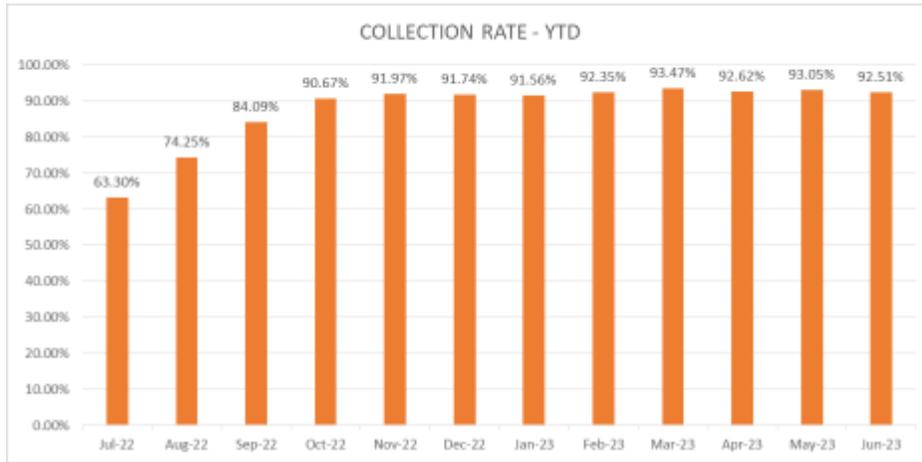


Figure 2: Collection Rate

The collection rate was recorded at 92.51% for June 2023. Stricter credit control measures on consumers to continue in the year (2023). The Municipality as maintained the collection rate above 91% for the Quarter ended June 2023.

1.3.2.6 Monthly Financial Ratios

Cederberg Local Municipality Financial Ratios Financial year: 2022/23														
Ratio	Norm	YEAR	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
Pillar 1: Positive cash flows with a focus on revenue from trading services				
Positive cash flows with a focus on revenue from trading services	Developing and approve a new Long Term Financial Plan (10 - 15 years which will link to the Strategy of the Municipality)	Chief Financial Officer	30-Jun-23	Current LTFF effective until 2026. To be reviewed in 2023-2024 financial year
	Predicting future municipal revenue (Part of LTFFP)	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 LTFFP)	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 LTFFP)	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.	
Pillar 2: Implementation of cost containment measures and a reduction of expenditure				
Implementation of cost containment measures and a reduction of expenditure	Review all pending litigation and determine settlement based on success vs. future projected costs	Manager Legal Services & Manager Human Resources	30-Jun-23	To be reviewed with adjustment budget and completed by June 2023
	Review all legal contracts with service providers to reduce costs	Manager Legal Services	30-Jun-23	To be reviewed with adjustment budget and completed by June 2023
	Appoint consultant to conduct recommended Electricity Tariff investigation and implement recommendations	Manager Electro Technical Services	31-Dec-22	Consultant has been appointed. Saving has also been identified. Eskom verifying saving on their side. Cost of Supply to be implemented in July 2023.
	Finalise and agree on the Notified Maximum Demand rate to reduce penalties.	Manager Electro Technical Services	30-Jun-23	Application has been lodged for NMD increases. To be completed by June 2023.
	Renegotiate the Eskom payment agreement on the arrears	Municipal Manager & Chief Financial Officer	31-Dec-22	Meeting was held with Eskom during September 2022. Assistance has been sought from Provincial Treasury.
	NERSA increases for Eskom vs. Municipal increases	Manager Electro Technical Services & Manager Revenue	30-Jun-23	Completed. NERSA issues guidelines with regards to tariff increases. All information submitted to NERSA on 31 October 2022
	Rebates on transmission losses	Chief Financial Officer, Manager Electro Technical Services & Manager Revenue	30-Jun-23	Meeting needs to be set up with Eskom to facilitate discussions. New date to be confirmed
	Illegal connections	Manager Electro Technical Services	Monthly	Ongoing weekly and monthly inspections. Electrician disconnects as inspections are performed.
	Contracted services	Accountant Budget and Reporting	28-Feb-23	Contracted services was reviewed with the adjustment budget. Votes with low/ no expenditure has been reduced. The increase in contracted services were mainly due to increased Human Settlements Development Allocation
	Operational expenditure	Accountant Budget and Reporting	28-Feb-23	Operational expenditure was reviewed with the adjustment budget. Votes with low/ no expenditure has been reduced. The main reason for the increase of R1.4m was due to increase in audit fees, insurance and training for MFMP students.
	Reduce water and electricity losses	Manager Water, Manager Electro Technical Services & Manager Revenue	Monthly	Ongoing. Illegal connections are checked, network maintenance done as well as inspection for meter bypass. Monthly reports to be scrutinised to check for electricity meters with no movement. Municipality appointed a consultant to compile a Water conservation and demand management plan. The draft report has been issued to the Municipality in October 2022. Final report will be issued upon payment of invoice. The report will then be presented to Council for adoption. The master plan will improve management of the department and water losses. R 500 000 has been secured as part as the 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 timely 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 Wadriif holding reservoir. In addition the Municipality submitted a application for funding to repair the Wadriif 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
Pillar 4: Creditors payment rates that ensure that all fixed obligations, including objectives for bulk purchases, are met				
Creditors payment rates that ensure that all fixed obligations, including	Daily management of cash-flow with weekly reporting	Chief Financial Officer, Manager Revenue & Accountant Expenditure	Ongoing	Done on a daily basis - ongoing
	Review long-term debt and restructure where economic benefits can be attained	Chief Financial Officer	Ongoing	To be reviewed with adjustment budget
Pillar 5: Ring fencing of conditional grants and ensuring that conditional grant funding is cash backed				
Ring fencing of conditional grants and ensuring that conditional grant funding is cash backed	All future payments to be made directly to the service providers.	Chief Financial Officer	01-Apr-23	Where the Municipality acts as agents, discussions should be held with department to make payments directly to service providers
	Pillar 6: Other Measures			
Financial Controls	Draft an Audit action plan to address outstanding audit findings	Internal Auditor	30-Nov-22	Audit was concluded in the second week of December. OPCAR completed.
	Implement 2022/23 Audit Plan (OPCAR)	Internal Auditor	30-Jun-23	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

Kindly refer to section 2.11 on the Top Layer KPI report.

1.3.4 Remedial or Corrective Steps

Kindly refer to section 2.11 on the Top Layer KPI report. Corrective measures have been indicated where targets have not been met.

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 Quarterly Budget Statement Summary

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	52 404	67 173	70 103	5 126	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
Total Revenue (excluding capital transfers and contributions)	345 615	384 997	372 876	25 488	345 167	372 876	(27 709)	-7%	372 876
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
Total Expenditure	384 866	395 428	404 936	41 177	362 821	404 936	(42 115)	-10%	404 936
Surplus/(Deficit)	(39 251)	(10 431)	(32 060)	(15 689)	(17 654)	(32 060)	14 406	-45%	(32 060)
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	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9 705	47 969	19 353	(3 271)	11 370	19 353	(7 983)	-41%	19 353
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9 705	47 969	19 353	(3 271)	11 370	19 353	(7 983)	-41%	19 353
Capital expenditure & funds sources									
Capital expenditure	53 247	70 530	62 952	13 075	32 802	62 952	(30 150)	-48%	62 952
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
Total sources of capital funds	53 247	70 530	62 952	13 075	32 802	62 952	(30 150)	-48%	62 952
Financial position									
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
Cash flows									
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)
Cash/cash equivalents at the month/year end	11 815	3 746	28	-	11 304	28	(11 276)	-40001%	28
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	15 819	8 171	6 697	4 673	4 433	3 993	23 362	65 828	132 976
Creditors Age Analysis									
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) - Q4 Fourth Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		115 629	90 518	99 616	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	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	394 570	443 397	424 289	37 906	374 191	424 289	(50 098)	-12%	424 289
Expenditure - Functional										
<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>		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	384 866	395 428	404 936	41 177	362 821	404 936	(42 115)	-10%	404 936
Surplus/ (Deficit) for the year		9 705	47 969	19 353	(3 271)	11 370	19 353	(7 983)	-41%	19 353

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading

services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

Table 6: C3 Financial Performance (Revenue and Expenditure by Municipal Vote)

WC012 Cederberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	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
Total Revenue by Vote	2	394 570	443 397	424 289	37 906	374 191	424 289	(50 098)	-11.8%	424 289
Expenditure by Vote	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
Total Expenditure by Vote	2	384 866	395 428	404 936	41 177	362 821	404 936	(42 115)	-10.4%	404 936
Surplus/ (Deficit) for the year	2	9 705	47 969	19 353	(3 271)	11 370	19 353	(7 983)	-41.2%	19 353

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

Table 7: C4 Financial Performance (Revenue and Expenditure)

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		52 404	67 173	70 103	5 126	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
Total Revenue (excluding capital transfers and contributions)		345 615	384 997	372 876	25 488	345 167	372 876	(27 709)	-7%	372 876
Expenditure By Type										
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
Total Expenditure		384 866	395 428	404 936	41 177	362 821	404 936	(42 115)	-10%	404 936
Surplus/(Deficit)										
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	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		9 705	47 969	19 353	(3 271)	11 370	19 353			19 353
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9 705	47 969	19 353	(3 271)	11 370	19 353			19 353
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9 705	47 969	19 353	(3 271)	11 370	19 353			19 353
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9 705	47 969	19 353	(3 271)	11 370	19 353			19 353

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

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

WC012 Cederberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter										
Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		2 699	2 471	7 032	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
Total Capital Multi-year expenditure	4,7	26 211	25 686	21 459	202	6 310	21 459	(15 149)	-71%	21 459
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services	1	350	360	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	-	-	-	-	-	-	-	-	
Total Capital single-year expenditure	4	27 036	44 844	41 493	12 873	26 493	41 493	(15 000)	-36%	41 493
Total Capital Expenditure		53 247	70 530	62 952	13 075	32 802	62 952	(30 150)	-48%	62 952
Capital Expenditure - Functional Classification										
Governance and administration		397	830	880	279	289	880	(591)	-67%	880
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		397	830	880	279	289	880	(591)	-67%	880
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 520	12 139	20 011	1 626	4 478	20 011	(15 533)	-78%	20 011
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		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 699	3 449	7 503	274	5 769	7 503	(1 734)	-23%	7 503
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		-	-	-	-	-	-	-	-	-
Trading services		45 630	54 113	34 559	10 896	22 267	34 559	(12 292)	-36%	34 559
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
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	53 247	70 530	62 952	13 075	32 802	62 952	(30 150)	-48%	62 952
Funded by:										
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)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		45 632	58 400	51 413	12 418	29 023	51 413	(22 390)	-44%	51 413
Borrowing	6	150	8 600	-	-	-	-	-	-	-
Internally generated funds		7 464	3 530	11 539	657	3 779	11 539	(7 760)	-67%	11 539
Total Capital Funding		53 247	70 530	62 952	13 075	32 802	62 952	(30 150)	-48%	62 952

Table C5 consists of three distinct sections:

- Appropriations by vote:
 - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3)
 - If any of these annual budgets (either for Council as a whole or any individual vote) are overspent then unauthorised expenditure will have occurred. There was no unauthorised expenditure on any vote.
 - Standard classification:
 - Similar to Table C2 this portion reflects the capital budget in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.
 - Funding portion:
 - This section reflects how the capital budget has been funded by the different sources of capital revenue.
 - It is very important that national government grants are fully spent by year end otherwise they will have to be repaid to the national revenue fund.
 - Provincial grants should also be utilised but should any unspent portion remain then the provincial departments do not at this time require repayment.
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Table 9: C6 Financial Position

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		3 258	3 746	28	(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
Total current assets		66 544	40 445	42 108	51 373	42 108
Non current assets						
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		-	-	-	-	-
Total non current assets		734 370	818 457	770 086	741 906	770 086
TOTAL ASSETS		800 914	858 902	812 194	793 280	812 194
LIABILITIES						
Current liabilities						
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
Total current liabilities		133 517	118 393	123 165	111 250	123 165
Non current liabilities						
Borrowing		7 652	17 407	2 429	1 189	2 429
Provisions		84 022	94 244	91 525	93 748	91 525
Total non current liabilities		91 674	111 650	93 953	94 937	93 953
TOTAL LIABILITIES		225 191	230 044	217 118	206 187	217 118
NET ASSETS	2	575 723	628 859	595 076	587 093	595 076
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		575 723	628 859	595 076	587 093	595 076
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	575 723	628 859	595 076	587 093	595 076

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		47 818	62 135	67 883	5 378	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		-	-	-	-	-	-	-		-
Payments										
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)
NET CASH FROM/(USED) OPERATING ACTIVITIES		52 036	69 830	54 623	(10 371)	36 496	54 623	18 127	33%	54 623
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
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		-	-	-	-	-	-	-		-
Payments										
Capital assets		(44 910)	(70 530)	(62 952)	(13 075)	(32 802)	(62 952)	(30 150)	48%	(62 952)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(44 878)	(70 530)	(62 894)	(13 480)	(33 677)	(62 894)	(29 217)	46%	(62 894)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	8 600	-	-	-	-	-		-
Increase (decrease) in consumer deposits		221	210	210	18	280	210	70	34%	210
Payments										
Repayment of borrowing		(5 314)	(4 648)	(3 726)	(409)	(3 610)	(3 726)	(115)	3%	(3 726)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 093)	4 162	(3 516)	(391)	(3 330)	(3 516)	(185)	5%	(3 516)
NET INCREASE/ (DECREASE) IN CASH HELD										
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	28	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 - Q4 Fourth Quarter																
Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source																
Property rates		3 823	6 034	4 402	7 998	5 161	6 107	4 545	5 330	4 868	4 514	5 777	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
Cash Receipts by Source		54 314	25 791	20 282	27 069	20 437	40 792	16 675	22 793	39 506	18 167	23 308	22 192	331 526	346 228	373 707
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		8 696	-	-	1 831	8 696	131	-	3 711	11 013	-	-	-	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		63 057	25 825	20 283	28 912	29 159	40 939	16 691	26 541	50 554	18 145	22 897	21 804	364 808	396 060	422 101
Cash Payments by Type																
Employee related costs		9 490	10 376	9 621	9 502	16 565	11 254	10 464	10 306	9 421	9 272	9 634	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
Cash Payments by Type		40 071	30 886	30 445	29 066	29 213	27 394	22 467	21 747	21 819	20 519	22 716	32 563	328 907	339 944	369 332
Other Cash Flows/Payments by Type																
Capital assets		-	484	392	1 549	1 219	1 449	2	3 764	4 240	3 351	3 278	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		40 166	31 430	31 956	30 608	31 177	28 836	22 462	25 560	27 225	23 863	25 993	46 047	365 519	395 617	422 726
NET INCREASE/(DECREASE) IN CASH HELD																
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 - Q4 Fourth Quarter													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 751	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		
Total By Income Source	2000	15 819	8 171	6 697	4 673	4 433	3 993	23 362	65 828	132 976	102 290		
2021/22 - totals only		13 731	7 312	5 513	4 747	4 559	4 567	31 118	57 320	128 866	102 311		
Debtors Age Analysis By Customer Group													
Organs of State	2200	521	159	89	54	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	7 652	4 006			
Total By Customer Group	2600	15 819	8 171	6 697	4 673	4 433	3 993	23 362	65 828	132 976	102 290		

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.

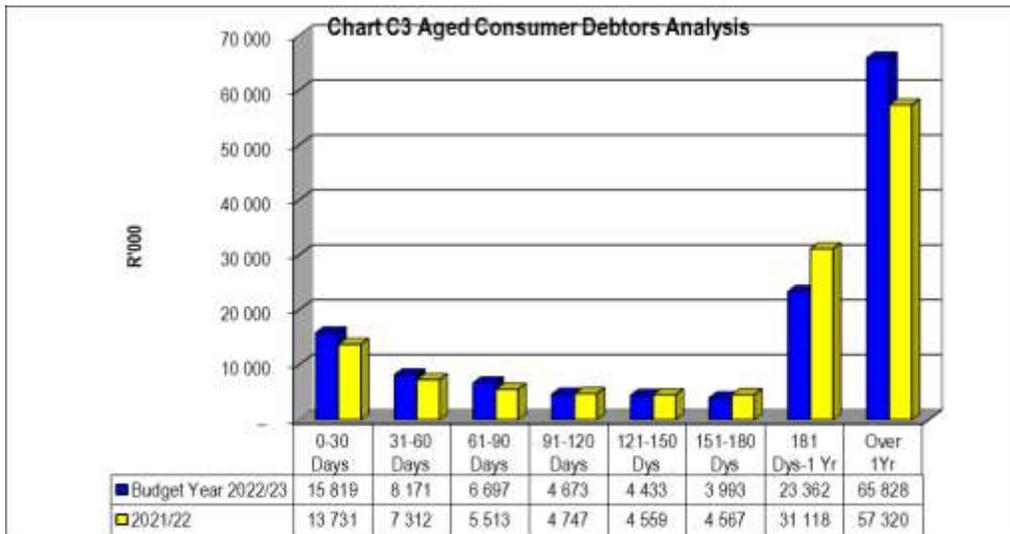


Figure 5: Aged Debtors Analysis

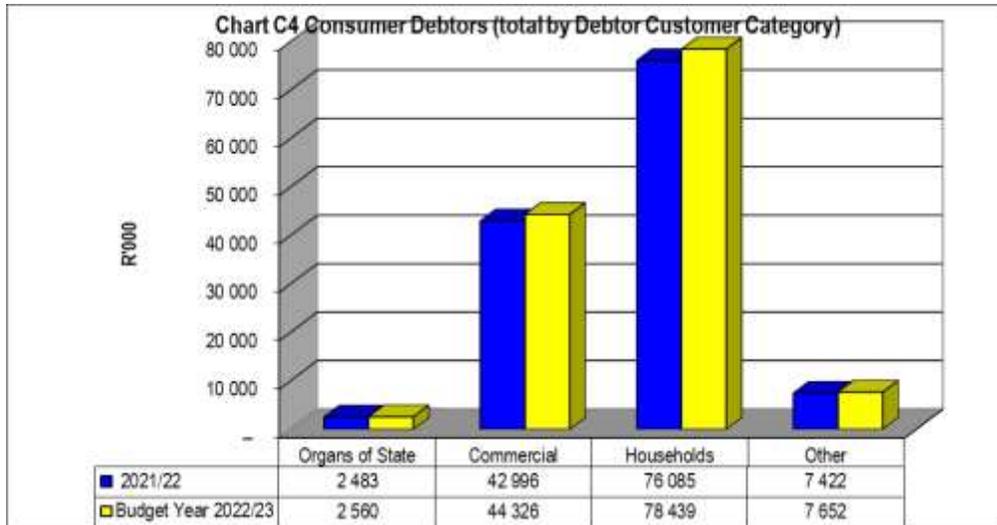


Figure 6: Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter											
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		
R thousands											
Creditors Age Analysis By Customer Type											
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	-
Total By Customer Type	1000	14 250	1 394	348	193	440	119	213	-	16 957	45 342

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.

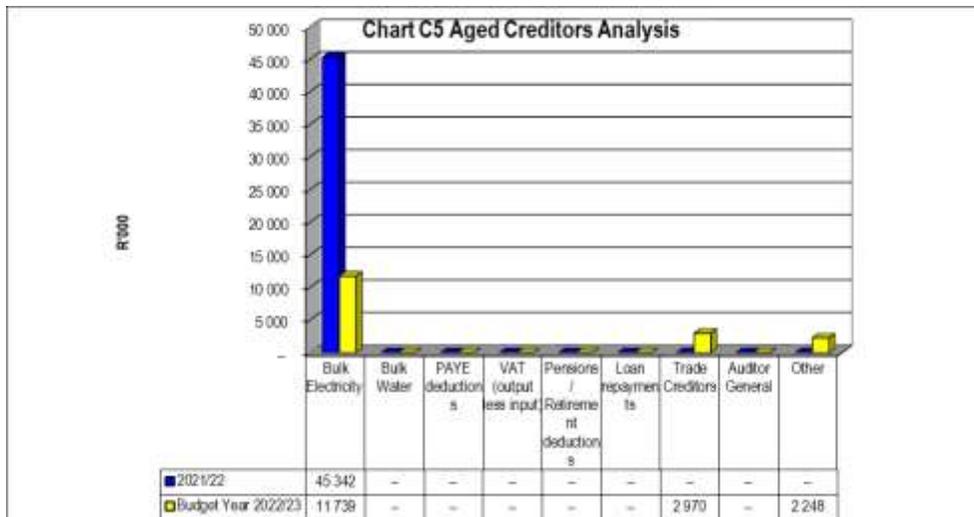


Figure 7: Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	8.00%				30 347	181	(10 273)	2 200	22 455
														-
														-
														-
														-
														-
Municipality sub-total										30 347		(10 273)	2 200	22 455
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	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%	
	R 4 628 923.54	R 5 294.33	R 782 727.45	R 33 364.35	R -	R 3 851 490.41	100%	R -

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 - Q4 Fourth Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		67 214	73 048	70 147	-	69 132	69 132	-	-	70 147
Local Government Equitable Share		55 044	61 451	61 451	-	60 377	60 377	-	-	61 451
Finance Management		2 023	2 132	2 132	-	2 132	2 132	-	-	2 132
EPWP Incentive		1 755	1 359	1 359	-	1 359	1 359	-	-	1 359
Municipal Infrastructure Grant (PMU)		816	848	848	-	811	811	-	-	848
Municipal Infrastructure Grant (VAT)		2 022	2 145	1 467	-	1 474	1 474	-	-	1 467
Water Services Infrastructure Grant (VAT)	3	600	-	-	-	-	-	-	-	-
Integrated National Electrification Grant (VAT)		2 217	3 130	2 870	-	2 870	2 870	-	-	2 870
Regional Bulk Infrastructure Grant (VAT)		2 736	1 982	20	-	110	110	-	-	20
Provincial Government:		30 084	21 145	31 239	-	17 636	17 636	-	-	31 239
PGWC Financial Management Capacity Building Grant		250	-	-	-	-	-	-	-	-
Transport Infrastructure Grant		-	95	95	-	-	-	-	-	95
Library Services: MRFG		5 302	5 408	5 408	-	5 408	5 408	-	-	5 408
Thusong Service Centre (Sustainability Operational Support)		150	150	150	-	150	150	-	-	150
CDW Support		151	152	152	-	152	152	-	-	152
Human Settlement Development Grant		21 728	15 340	23 417	-	9 909	9 909	-	-	23 417
Graduate Internship Grant		-	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		400	-	-	-	-	-	-	-	-
Financial Management Support Grant		958	-	-	-	-	-	-	-	-
Public Employment Support Grant		1 100	-	-	-	-	-	-	-	-
Municipal Library Support Grant	4	45	-	-	-	-	-	-	-	-
Financial Management Capability Grant		-	-	1 058	-	1 058	1 058	-	-	1 058
Municipal Interventions Grant		-	-	359	-	359	359	-	-	359
Municipal Water Resilience Grant (VAT)		-	-	391	-	391	391	-	-	391
Loadshedding Relief Grant (Vat)		-	-	209	-	209	209	-	-	209
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	97 298	94 193	101 386	-	86 767	86 767	-	-	101 386
Capital Transfers and Grants										
National Government:		50 507	48 400	29 062	-	29 686	29 686	-	-	29 062
Municipal Infrastructure Grant (MIG)		13 482	14 316	9 800	-	9 825	9 825	-	-	9 800
Water Services Infrastructure Grant		4 000	-	-	-	-	-	-	-	-
Integrated National Electrification Grant (INEG)		14 783	20 870	19 130	-	19 130	19 130	-	-	19 130
Regional Bulk Infrastructure Grant (RBIG)		18 243	13 215	131	-	731	731	-	-	131
Provincial Government:		160	10 000	18 646	-	4 391	4 391	-	-	18 646
Library Services MRF Capital		-	-	-	-	-	-	-	-	-
Municipal Drought Support		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant (Capital)		160	-	-	-	-	-	-	-	-
Human Settlement Development Grant (Capital)		-	10 000	14 255	-	-	-	-	-	14 255
Municipal Interventions Grant (Capital)		-	-	391	-	391	391	-	-	391
Municipal Water Resilience Grant		-	-	2 609	-	2 609	2 609	-	-	2 609
Loadshedding Relief Grant		-	-	1 391	-	1 391	1 391	-	-	1 391
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	50 667	58 400	47 709	-	34 077	34 077	-	-	47 709
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	147 966	152 593	149 095	-	120 844	120 844	-	-	149 095

Table 16: SC7(1) Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter										
Description	Ref	2021/22				Budget Year 2022/23				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		66 387	73 048	70 682	2 521	68 341	70 682	(2 341)	-3.3%	70 682
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
		-	-	-	-	-	-	-	-	-
Provincial Government:		29 647	21 145	31 735	645	16 949	31 735	(14 785)	-46.6%	31 735
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
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		96 033	94 193	102 416	3 166	85 290	102 416	(17 126)	-16.7%	102 416
Capital expenditure of Transfers and Grants										
National Government:		45 632	48 400	32 640	12 418	29 019	32 640	(3 621)	-11.1%	32 640
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
		-	-	-	-	-	-	-	-	-
Provincial Government:		-	10 000	18 773	-	5	18 773	(18 768)	-100.0%	18 773
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
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		45 632	58 400	51 413	12 418	29 024	51 413	(22 389)	-43.5%	51 413
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 665	152 593	153 829	15 584	114 314	153 829	(39 515)	-25.7%	153 829

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.

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 - Q4 Fourth Quarter										
Summary of Employee and Councillor remuneration	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 977	4 297	4 766	414	4 684	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		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 000	5 173	6 057	481	5 697	6 057	(359)	-6%	6 057
% increase	4		3.5%	21.1%						21.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 543	4 020	3 853	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		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 362	5 266	4 315	214	2 792	4 315	(1 524)	-35%	4 315
% increase	4		-1.8%	-19.5%						-19.5%
Other Municipal Staff										
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
Sub Total - Other Municipal Staff		127 018	115 296	126 177	9 397	123 652	126 177	(2 525)	-2%	126 177
% increase	4		-9.2%	-0.7%						-0.7%
Total Parent Municipality		137 380	125 735	136 549	10 092	132 141	136 549	(4 408)	-3%	136 549
			-8.5%	-0.6%						-0.6%
TOTAL SALARY, ALLOWANCES & BENEFITS		137 380	125 735	136 549	10 092	132 141	136 549	(4 408)	-3%	136 549
% increase	4		-8.5%	-0.6%						-0.6%
TOTAL MANAGERS AND STAFF		132 380	120 562	130 492	9 611	126 444	130 492	(4 049)	-3%	130 492

2.7 Capital program performance

Table 19: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter									
Month	2021/22			Budget Year 2022/23					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	2 230	2 739	2 739	–	–	2 739	2 739	100.0%	0%
August	2 238	3 348	3 348	484	484	6 087	5 604	92.1%	1%
September	345	8 332	8 332	392	392	14 420	14 028	97.3%	1%
October	1 340	6 754	6 754	1 549	1 549	21 174	19 625	92.7%	2%
November	2 701	4 439	4 439	1 219	1 219	25 613	24 394	95.2%	2%
December	154	9 870	10 914	1 449	1 449	36 527	35 078	96.0%	2%
January	299	5 639	6 683	2	2	43 209	43 208	100.0%	0%
February	828	9 889	10 933	3 764	3 764	54 142	50 378	93.0%	5%
March	21 816	8 169	10 633	4 240	4 240	64 775	60 535	93.5%	6%
April	3 279	4 889	7 353	3 351	3 351	72 129	68 778	95.4%	0
May	3 621	3 121	(4 691)	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
Total Capital expenditure	53 247	70 530	62 952	32 802					

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.

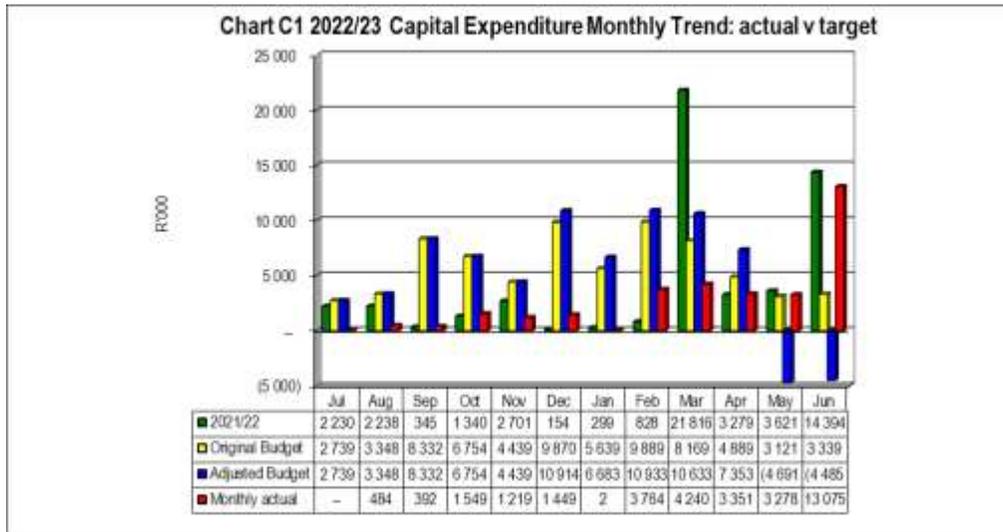


Figure 9: Capital Expenditure Monthly Trend (Actual vs Target)

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 - Q4 Fourth Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		37 581	45 624	36 401	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
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>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		-	-	-	-	-	-	-	-	-
Community Assets		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		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	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
Computer Equipment		394	497	488	239	253	488	235	48.2%	488
Computer Equipment		394	497	488	239	253	488	235	48.2%	488
Furniture and Office Equipment		1 033	-	222	41	55	222	166	75.0%	222
Furniture and Office Equipment		1 033	-	222	41	55	222	166	75.0%	222
Machinery and Equipment		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
Transport Assets		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
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	45 047	57 471	51 047	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 - Q4										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		172	-	1 400	-	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		-	-	-	-	-	-	-	-	-
Community Assets		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>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	1 907	-	1 440	(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 SC13d Monthly Budget Statement - depreciation by asset class - Q4 Fourth Quarter										
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									
Depreciation by Asset Class/Sub-class										
Infrastructure		23 100	24 525	23 191	1 469	22 098	23 191	1 093	4.7%	23 191
Roads Infrastructure		5 193	5 383	5 270	420	5 270	5 270	-		5 270
Roads		5 193	5 383	5 270	420	5 270	5 270	-		5 270
Storm water Infrastructure		550	552	550	46	550	550	-		550
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		550	552	550	46	550	550	-		550
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		4 000	4 855	4 247	253	4 247	4 247	-		4 247
LV Networks		4 000	4 855	4 247	253	4 247	4 247	-		4 247
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		6 014	5 681	6 108	307	5 015	6 108	1 093	17.9%	6 108
Distribution		6 014	5 681	6 108	307	5 015	6 108	1 093	17.9%	6 108
Sanitation Infrastructure		5 671	5 905	5 711	444	5 711	5 711	-		5 711
Pump Station		-	-	-	-	-	-	-		-
Reticulation		5 671	5 905	5 711	444	5 711	5 711	-		5 711
Solid Waste Infrastructure		1 672	2 149	1 305	-	1 305	1 305	-		1 305
Landfill Sites		1 672	2 149	1 305	-	1 305	1 305	-		1 305
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Community Assets		692	742	808	78	808	808	-		808
Community Facilities		138	191	184	14	184	184	-		184
Halls		16	54	54	5	54	54	-		54
Libraries		71	72	72	6	72	72	-		72
Cemeteries/Crematoria		51	65	58	4	58	58	-		58
Sport and Recreation Facilities		555	551	624	64	624	624	-		624
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		555	551	624	64	624	624	-		624
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		52	53	53	4	53	53	-		53
Revenue Generating		52	53	53	4	53	53	-		53
Improved Property		52	53	53	4	53	53	-		53
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		134	135	135	11	135	135	-		135
Operational Buildings		134	135	135	11	135	135	-		135
Municipal Offices		134	135	135	11	135	135	-		135
Housing		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assels		-	-	-	-	-	-	-		-
Intangible Assets		210	204	207	18	207	207	-		207
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		210	204	207	18	207	207	-		207
Computer Software and Applications		210	204	207	18	207	207	-		207
Computer Equipment		240	213	216	19	216	216	-		216
Computer Equipment		240	213	216	19	216	216	-		216
Furniture and Office Equipment		971	783	831	77	829	831	2	0.2%	831
Furniture and Office Equipment		971	783	831	77	829	831	2	0.2%	831
Machinery and Equipment		746	615	772	94	772	772	-		772
Machinery and Equipment		746	615	772	94	772	772	-		772
Transport Assets		704	881	1 023	109	1 023	1 023	-		1 023
Transport Assets		704	881	1 023	109	1 023	1 023	-		1 023
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Depreciation	1	26 850	28 151	27 236	1 879	26 141	27 236	1 095	4.0%	27 236

2.8 Material variances to the Service Delivery and Budget Implementation Plan

Kindly refer to Top Layer KPI report included in Section 2.11

2.9 Other supporting documents

2.9.1 Bank Reconciliation

Cederberg Local Municipality	
Bank Reconciliation	
JUN 2023	
	Amount
Bank Statement Balance	5 795 665.43
72194774	0.00
72194480	0.00
82163324	5 742 492.87
32630263	53 172.56
Cashbook Balance	-11 186 317.32
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	16 981 982.75
Reconciling Items	
	Difference
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
	16 981 982.75
Unreconciled Difference	0.0

2.9.2 Cost Containment

National Treasury has as part of its drive for more efficient use of government resources introduced the Local Government: Cost Containment Regulation (MCCR), promulgated on 7 June 2019 with effective date 01 July 2019.

Municipalities and municipal entities are required to disclose cost containment measures in their in-year budget reports, and annual costs savings in their annual reports. These reports must be submitted to Council for review and resolution. This measure is to enhance transparency and local accountability.

The effective implementation of the MCCR is the responsibility of the municipal council, board of directors of municipal entities, municipal accounting officer and accounting officers of municipal entities. It is also intended to ensure that municipalities and municipal entities achieve value for money in utilising public resources to deliver municipal services. The MCCR applies to all officials and councillors.

Regulation 4(1) of the MCCR requires municipalities and municipal entities to either develop or review their cost containment policies. The MCCR require municipalities to adopt the cost containment policies as part of their budget related policies.

The expenditure items below are reported as required by the Cost Containment Regulations. Thus far it should be noted that on these items, Cederberg has total potential savings of R 4 019 445.69. The approved budget figures are those of the approved budget, including virements. From the original budget to date, the municipality has aimed to significantly limit the expenditure on travel & subsistence, domestic accommodation. The increase in use of consultants were due to cost reflective tariffs, increased valuation fees due to the new valuation roll, the revenue enhancement project, data cleansing, increased collection fees, legal fees and consultant fees for updating of master plans in the technical department. The above includes grant funding.

TOTAL COST SAVING DISCLOSURE IN THE IN-YEAR REPORT - 30 JUNE 2023									
COST CONTAINMENT IN-YEAR REPORT									
MEASURES	APPROVED BUDGET	Q1: JULY 2022-SEPT 2022	Q2: OCT 2022-DEC 2022	Q3: JAN 2023-MARCH 2023	Q4: APRIL 2023-JUNE 2023	YTD TOTAL	SAVINGS	% SPENT	
Travel and Subsistence (Accommodation)	166 336.00	27 453.88	23 478.93	8 977.52	12 568.90	72 479.23	93 856.77	43.57%	
Travel and Subsistence	215 595.00	58 782.48	51 824.77	21 679.15	23 252.51	155 538.91	60 056.09	72.14%	
Communication	723 000.00	123 790.49	179 602.14	231 621.54	175 352.52	710 366.69	12 633.31	98.25%	
Overtime	4 429 863.00	815 419.67	1 079 268.85	1 020 521.03	997 163.81	3 912 373.36	517 489.64	88.32%	
Consultants and Professional Services	10 902 285.00	837 895.80	1 388 739.66	2 755 108.67	2 594 188.57	7 575 932.70	3 326 352.30	69.49%	
Sponsorships, Events & Catering	50 924.00	9 861.79	13 267.69	-	18 736.94	41 866.42	9 057.58	82.21%	

The Municipality is continuously implementing cost containment measures. Strict debt control operating procedures are implemented. Cash Committee has been re-established and meets on a weekly basis.

The Municipality has applied for debt relief from outstanding Eskom debt. The collection rate is 92.51%. 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.

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

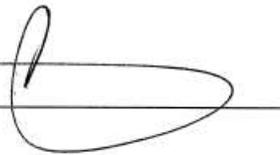
For the 4th quarter ending June 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

G. Matthyse

Municipal Manager of Cederberg Municipality – WC012

Signature _____

Date: 2023-07-20



Performance Report for the 4th Quarter ending 30 June 2023



2.11 Top Layer KPI Report

Cederberg Municipality													
2022-2023: Top Layer KPI Report													
Office of Municipal Manager													
Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending June 2023					Overall Performance for Quarter ending June 2023 to Quarter ending June 2023			
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL1	Office of Municipal Manager	Promote Good Governance, Community Development & Public Participation	Develop and submit the Risk Based Audit Plan for 2023/24 to the Audit Committee by 30 June 2023	Risk Based Audit Plan submitted to the Audit Committee by 30 June 2023	1	0	R				1	0	R
TL2	Office of Municipal Manager	Promote Good Governance, Community Development & Public Participation	Oversee the compilation and submission of the final IDP to Council by 31 May	Final IDP submitted to Council by 31 May	1	1	G	[D59] Manager Strategic Services: Final IDP was submitted to Council by the 31 May 2023. (June 2023)			1	1	G
TL3	Office of Municipal Manager	Promote Good Governance, Community Development & Public Participation	Complete the annual Risk Assessment and submit the Strategic and Operational Risk Register to the Risk Committee by 31 December 2022	Strategic and operational risk register submitted to the Risk Committee by 31 December 2022	0	0	N/A				0	0	N/A
Summary of Results: Office of Municipal Manager													
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.											
R	KPI Not Met	0% <= Actual/Target <= 74.999%											
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%											
G	KPI Met	Actual meets Target (Actual/Target = 100%)											
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%											
B	KPI Extremely Well Met	150.000% <= Actual/Target											
	Total KPIs:												3

Support Services													
Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending June 2023						Overall Performance for Quarter ending June 2023 to Quarter ending June 2023		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL4	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the equity plan as at 30 June 2023	Number of people employed as at 30 June	1	0	R				1	0	R
TL5	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2023 [(Actual amount spent on training/total operational budget)x100]	% of the municipality's personnel budget on training by 30 June 2023 (Actual amount spent on training/total personnel budget)x100	0.15%	0%	R				0.15%	0%	R
TL6	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Spend 90% of the approved capital budget IT equipment and software by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	90%	50.48%	R	[D151] Manager Information Technology: 50.48% spent. (June 2023)	[D151] Manager Information Technology: Journals to be processed on completion of AFS. (June 2023)		90%	50.48%	R
TL7	Support Services	Promote Good Governance, Community Development & Public Participation	Address 90% of ICT Audit findings by 30 June 2023	% of Audit findings addressed by 30 June 2023	90%	0%	R	[D152] Manager Information Technology: All audit findings WIP. (June 2023)	[D152] Manager Information Technology: ICT Steering Committee took place on 29 June 2023. Positive resolutions came from the meeting and most findings will be addressed during the new financial year. (June 2023)		90%	0%	R
TL8	Support Services	Strive for financial viability and economically sustainability	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2023 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Rev	% of debt coverage by 30 June 2023	52.50%	1.40%	B	[D153] Manager: Financial Management Services: 1.4% of debt coverage. (June 2023)	[D153] Manager: Financial Management Services: Budget Funding Plan approved by Council. Formal Written Quotation advertised for the appointment of a Service Provider to review the Long-Term Financial Plan. (June 2023)		52.50%	1.40%	B
TL9	Support Services	Strive for financial viability and economically sustainability	Financial viability measured in terms of the outstanding service debtors as at 30 June 2023 (Total outstanding service debtors/ revenue received for services)	% of outstanding service debtors by 30 June 2023	9.20%	56.18%	R	[D154] Manager: Financial Management Services: 56.18% of outstanding service debtors. (June 2023)	[D154] Manager: Financial Management Services: Budget Funding Plan approved by Council. Formal Written Quotation advertised to appoint a Service Provider for the review of the Long Term Financial Plan. (June 2023)		9.20%	56.18%	R
TL10	Support Services	Strive for financial viability and economically sustainability	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2023 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl	Number of months it takes to cover fixed operating expenditure with available cash	0.10	0	R	[D155] Manager: Financial Management Services: 0 Months. (June 2023)	[D155] Manager: Financial Management Services: Budget Funding Plan approved by Council. Formal Written Quotation advertised for the appointment of a Service Provider to review the Long-Term Financial Plan. (June 2023)		0.10	0	R
TL11	Support Services	Strive for financial viability and economically sustainability	100% of the Financial Management Grant spent by 30 June 2023 [(Total actual grant expenditure/Total grant allocation received)x100]	% of Financial Management Grant spent by 30 June 2023	100%	60.59%	R	[D156] Manager: Financial Management Services: 60.59% Spent. (June 2023)	[D156] Manager: Financial Management Services: Journals to be processed on completion of AFS. (June 2023)		100%	60.59%	R
TL12	Support Services	Strive for financial viability and economically sustainability	Submit the annual financial statements to the Auditor-General by 31 August 2022	Approved financial statements submitted to the Auditor-General by 31 August 2022	0	0	N/A				0	0	N/A

TL13	Support Services	Strive for financial viability and economically sustainability	Achievement of a payment percentage of 91% by 30 June 2023 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved by 30 June 2023	91%	92.50%	G2	[D158] Manager: Financial Management Services: 92.5% Collection rate achieved. (June 2023)		91%	92.50%	G2
TL14	Support Services	Strive for financial viability and economically sustainability	Achieve an unqualified audit opinion for the 2021/22 financial year	Unqualified Audit opinion received	0	0	N/A			0	0	N/A
TL15	Support Services	Improve and sustain basic service delivery and infrastructure development	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2023	Number of residential properties which are billed for water or have pre paid meters	6 034	6 059	G2	[D160] Manager: Financial Management Services: 6059 Formal residential properties received piped water. (June 2023)		6 034	6 059	G2
TL16	Support Services	Improve and sustain basic service delivery and infrastructure development	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2023	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas)	8 396	8 440	G2	[D161] Manager: Financial Management Services: 8440 Formal residential properties connected to the municipal electrical infrastructure. (June 2023)		8 396	8 440	G2
TL17	Support Services	Improve and sustain basic service delivery and infrastructure development	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2023	Number of residential properties which are billed for sewerage	5 148	5 167	G2	[D162] Manager: Financial Management Services: 5167 Formal residential properties are connected to the municipal wastewater sanitation / sewerage network. (June 2023)		5 148	5 167	G2
TL18	Support Services	Improve and sustain basic service delivery and infrastructure development	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2023	Number of residential properties which are billed for refuse removal	5 953	5 999	G2	[D163] Manager: Financial Management Services: Refuse is removed at 5999 formal residential properties. (June 2023)		5 953	5 999	G2
TL19	Support Services	Improve and sustain basic service delivery and infrastructure development	Provide free basic water to indigent households as per the requirements in the indigent policy as at 30 June 2023	Number of households receiving free basic water	2 302	2 397	G2	[D164] Manager: Financial Management Services: 2397 Indigent households received free basic water. (June 2023)		2 302	2 397	G2
TL20	Support Services	Improve and sustain basic service delivery and infrastructure development	Provide free basic electricity to indigent households as per the requirements in the indigent policy as at 30 June 2023	Number of households receiving free basic electricity	2 264	2 395	G2	[D165] Manager: Financial Management Services: 2395 Indigent households received free basic electricity. (June 2023)		2 264	2 395	G2
TL21	Support Services	Improve and sustain basic service delivery and infrastructure development	Provide free basic sanitation to indigent households as per the requirements in the indigent policy as at 30 June 2023	Number of households receiving free basic sanitation services	2 226	2 330	G2	[D166] Manager: Financial Management Services: 2330 Indigent households received free basic sanitation. (June 2023)		2 226	2 330	G2
TL22	Support Services	Improve and sustain basic service delivery and infrastructure development	Provide free basic refuse removal to indigent households as per the requirements in the indigent policy as at 30 June 2023	Number of households receiving free basic refuse removal	2 299	2 395	G2	[D167] Manager: Financial Management Services: 2395 Indigent households received free basic refuse removal. (June 2023)		2 299	2 395	G2

TL24	Support Services	Improve and sustain basic service delivery and infrastructure development	The percentage of the municipal capital budget actually spent on capital projects as at 30 June 2023 (Actual amount spent on capital projects/Total amount budgeted for capital projects)x100	% of the municipal capital budget actually spent on capital projects as at 30 June 2023	90%	52%	R	[D169] Manager Administration: 52% Spent. (June 2023)	[D169] Manager Administration: 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. 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	90%	52%	R
TL25	Support Services	Promote Good Governance, Community Development & Public Participation	Spend 90% of the approved maintenance budget spend for municipal buildings by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2023	90%	0%	R			90%	0%	R
TL26	Support Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved fleet management budget spend by 30 June 2023 [(Actual expenditure on fleet management/total approved fleet management budget)x100]	Number of vehicles purchased by 30 June 2023	2	0	R	[D171] Manager: Financial Management Services: No vehicles purchased. (June 2023)	[D171] Manager: Financial Management Services: Budget was removed. (June 2023)	2	0	R
TL28	Support Services	Improve and sustain basic service delivery and infrastructure development	Develop a Service Charter and submit to Council for approval by 31 March 2023	Service Charter developed and submitted for approval	0	0	N/A			0	0	N/A
TL29	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Review staff establishment and submit to Council for approval by 30 June 2023	Reviewed staff establishment submitted for approval	0	0	N/A			0	0	N/A
TL30	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Develop an HR Strategy and submit to Council for approval by 30 June 2023	Strategy developed and submitted for approval	0	0	N/A			0	0	N/A

Summary of Results: Support Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	10
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	9
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
Total KPIs:			25

Community Services and Public Safety													
Internal Ref / Indicating Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending June 2023						Overall Performance for Quarter ending June 2023 to Quarter ending June 2023		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL32	Community Services and Public Safety	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	Construct 240 toilets for Clanwilliam IB5 (Khayalitsha Block C1) by 30 June 2023	Number of toilets constructed by 30 June 2023	240	240	G	[D332] Manager: Integrated Human Settlements: KPI WAS MET (April 2023) [D332] Manager: Integrated Human Settlements: KPI WAS MET (June 2023)	[D332] Manager: Integrated Human Settlements: KPI MET END OF FEBRUARY 2023 (April 2023)	240	240	G	
TL33	Community Services and Public Safety	Facilitate social cohesion, safe and healthy communities	Complete a feasibility study for the Testing Centre (DLTC) for driving licenses Lambert's Bay and submit to Council by 31 March 2023	Feasibility study submitted to Council by 31 March 2023	0	0	N/A			0	0	N/A	
TL35	Community Services and Public Safety	Strive for financial viability and economically sustainability	Compile and submit a Traffic Fine Revenue enhancement plan to Council by 31 December 2023	Traffic Fine Revenue enhancement plan submitted to Council	0	0	N/A			0	0	N/A	
TL36	Community Services and Public Safety	Improve and sustain basic service delivery and infrastructure development	Develop a preventative maintenance plan for community facilities and submit to Council for approval by 30 November 2022	Maintenance plan developed and submitted for approval	0	0	N/A			0	0	N/A	

Summary of Results: Community Services and Public Safety

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
Total KPIs:			4

Technical Services													
Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending June 2023						Overall Performance for Quarter ending June 2023 to Quarter ending June 2023		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL37	Technical Services	Facilitate, expand and nurture sustainable economic growth and eradicate poverty	Create 250 jobs opportunities in terms of EPWP by 30 June 2023	Number of job opportunities created in terms of EPWP by 30 June 2023	250	0	R				250	0	R
TL38	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved maintenance budget for electricity services by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2023	90%	0%	R				90%	0%	R
TL39	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved maintenance budget for roads and stormwater by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2023	90%	91%	G2	[D255] Manager Civil Services: Performance target reached (June 2023)	[D255] Manager Civil Services: Performance target reached (June 2023)		90%	91%	G2
TL40	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved maintenance budget for waste water by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2023	90%	0%	R				90%	0%	R
TL41	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 100% of the MIG grant by 30 June 2023 [(Actual expenditure on MIG funding received/total MIG funding received)x100]	% of budget spent by 30 June 2023	100%	0%	R				100%	0%	R
TL42	Technical Services	Improve and sustain basic service delivery and infrastructure development	95% of the water samples comply with SANS 241 micro biological parameters ((Number of water samples that comply with SANS 241 indicators/Number of water samples tested)x100)	% of water samples complying with SANS 241 micro biological parameters	95%	0%	R				95%	0%	R
TL43	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved maintenance budget for water by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2023	90%	0%	R				90%	0%	R
TL44	Technical Services	Improve and sustain basic service delivery and infrastructure development	Limit unaccounted for water to less than 15% by 30 June 2023 ((Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold (incl free basic water) / Number of Kiloliters Water Purchased or Purified x 100)	% unaccounted water	15%	0%	B				15%	0%	B
TL45	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved INEP budget for the bulk electricity upgrade in Clanwilliam by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	90%	0%	R				90%	0%	R
TL47	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the procurement of electricity equipment by 30 June 2023 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2023	90%	0%	R				90%	0%	R
TL48	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved RBIG budget for the Lamberts Bay Regional Water Supply by 30 June 2023 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2023	90%	0%	R				90%	0%	R

TL50	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the upgrade of roads and stormwater infrastructure in Graafwater by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	90%	0%	R			90%	0%	R
TL52	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the construction of a Multi Purpose Centre in Graafwater by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	90%	0%	R			90%	0%	R
TL54	Technical Services	Improve and sustain basic service delivery and infrastructure development	Review the SDF and submit to Council for approval by 30 June 2023	SDF reviewed and submitted	1	1	G	[D270] Manager Town Planning: The SDF was adopted within the 2022/2023 financial year as per target date. (June 2023)	[D270] Manager Town Planning: Not needed. (June 2023)	1	1	G
TL55	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the municipal water resilience grant by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	90%	0%	R			90%	0%	R
TL56	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the load shedding relief grant by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	90%	0%	R			90%	0%	R
TL57	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the Upgrade of MV Networks in Clanwilliam, Graafwater and Citrusdal by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	90%	0%	R			90%	0%	R

Summary of Results: Technical Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	14
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
Total KPIs:			17

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	9
R	KPI Not Met	0% <= Actual/Target <= 74.999%	25
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	3
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	10
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
Total KPIs:			49