

CEDERBERG MUNICIPALITY

Monthly Budget Statement

JULY 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	10
1.1 MAYOR'S REPORT.....	10
1.1.1 <i>Implementation of budget in terms of SDBIP</i>	10
1.1.2 <i>Financial problems or risks facing the Municipality</i>	10
1.1.3 <i>Other information</i>	10
1.2 COUNCIL RESOLUTIONS.....	11
1.3 EXECUTIVE SUMMARY	12
1.3.1 <i>Introduction</i>	12
1.3.2 <i>Consolidated Performance</i>	12
1.3.3 <i>Material variances from SDBIP</i>	21
1.3.4 <i>Remedial or Corrective Steps</i>	21
1.4 IN-YEAR BUDGET STATEMENT TABLES.....	21
2 PART 2: SUPPORTING DOCUMENTATION	31
2.1 DEBTORS' ANALYSIS	31
2.2 CREDITORS' ANALYSIS.....	32
2.3 INVESTMENT PORTFOLIO ANALYSIS	33
2.4 LONG TERM LIABILITIES.....	34
2.5 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	35
2.6 COUNCILOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS	37
2.7 CAPITAL PROGRAM PERFORMANCE.....	38
2.8 MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN.....	42
2.9 OTHER SUPPORTING DOCUMENTS	43
2.10 MUNICIPAL MANAGER'S QUALITY CERTIFICATION.....	44

LIST OF TABLES

Table 1: Consolidated Overview of the 2023/2024 MTREF	12
Table 2: Revenue by Source	13
Table 3: Operating Expenditure by Type	14
Table 4: C1 Monthly Budget Statement Summary	22
Table 5: C2 Statement of Financial Performance (Functional Classification)	23
Table 6: C3 Financial Performance (Revenue and Expenditure by Municipal Vote)	24
Table 7: C4 Financial Performance (Revenue and Expenditure).....	25
Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding)	26
Table 9: C6 Financial Position	28
Table 10: C7 Cash Flow	29
Table 11: SC9 Actuals and Revised Targets for Cash Receipts	30
Table 12: SC3 Aged Debtors.....	31
Table 13: SC4 Aged Creditors.....	32
Table 14: SC5 Investment Portfolio	33
Table 15: SC6 Transfers and Grant Receipts	35
Table 16: SC7(1) Transfers and Grant Expenditure.....	36
Table 17: SC8 Councilor and Staff Benefits	37
Table 18: SC12 Capital Expenditure Trend.....	38
Table 19: SC13a Capital Expenditure on New Assets by Asset Class	39
Table 20: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class	40
Table 21: SC13c Expenditure on Repairs and Maintenance by Asset Class	41

LIST OF FIGURES

Figure 1: Capital Sources of funding & Expenditure	14
Figure 2: Collection Rate	16
Figure 3: Monthly Ratios.....	17
Figure 4: Progress on Budget Funding Plan	20
Figure 5: Aged Debtors Analysis	31
Figure 6: Consumer Debtors by Debtor Customer Category	32
Figure 7: Aged Creditors Analysis	33
Figure 8: Long Term Liabilities	34
Figure 9: Capital Expenditure Monthly Trend (Actual vs Target).....	38
Figure 10: Bank Reconciliation.....	43

Glossary

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

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

Legislative Framework:

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

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

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

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

1 Part 1: In-Year Report

1.1 Mayor's Report

In terms of the MBRR section 3:

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the Municipality

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

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

1.1.3 Other information

None

1.2 Council Resolutions

In terms of the MBRR section 5:

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

It is recommended that:

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

1.3 Executive Summary

1.3.1 Introduction

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

1.3.2 Consolidated Performance

Table 1: Consolidated Overview of the 2023/2024 MTREF

Description	2022/23	Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Total Operating Revenue	353 238 331.66	371 702 086.00	371 702 086.00	62 875 125.68	62 875 125.68	32 805 331.00	30 069 794.68	91.66%
Total Operating Expenditure	305 731 962.46	394 800 236.00	394 800 236.00	22 754 423.08	22 754 423.08	32 137 915.00	- 9 383 491.92	-29.20%
<i>Surplus/(Deficit)</i>	47 506 369.20	- 23 098 150.00	- 23 098 150.00	40 120 702.60	40 120 702.60	667 416.00	39 453 286.60	5911.35%
Capital Transfers and Subsidies (Monetary allocations)	29 023 981.16	71 079 623.00	71 079 623.00	323 977.96	323 977.96	3 224 019.00	- 2 900 041.04	-89.95%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	
<i>Surplus/ (Deficit) for the year</i>	76 530 350.36	47 981 473.00	47 981 473.00	40 444 680.56	40 444 680.56	3 891 435.00		
Total Capital Expenditure	33 997 647.34	85 994 625.00	85 994 625.00	323 977.96	323 977.96	5 750 462.00	- 5 426 484.04	-94.37%

Actuals for operating revenue and expenditure were below YTD budget. Variances for revenue was 91.66% above whilst the variance for operating expenditure was 29.20% below YTD budget.

The operating revenue realised is R 30.070 million above YTD budget while operating expenditure was R 9.383 million below year to date budget. Detail on variances will be explained in sections 1.3.2.1 and 1.3.2.2.

The capital budget is R 5.426 million below YTD budget. The total budget is R 85.995 million and R 323 thousand expenditure has been incurred. The year to date budget for capital projects are highly dependent on timelines set by user departments in compiling the original budget. Should there be material deviations in timelines and in effect expenditure, the actuals will differ from the year to date projections. Detail on the variance will be explained in section 1.3.2.3.

1.3.2.1 Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ended 31 July 2023.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July									
Description	2022/2023		Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	109 429	110 746	110 746	12 613	12 613	9 946	2 668	26.82%	110 746
Service charges - Water	29 829	31 298	31 298	2 542	2 542	2 608	(67)	-2.55%	31 298
Service charges - Waste Water Management	12 931	14 660	14 660	1 389	1 389	1 222	168	13.72%	14 660
Service charges - Waste management	14 146	15 272	15 272	1 165	1 165	1 273	(108)	-8.46%	15 272
Agency services	3 782	3 841	3 841	302	302	320	(18)	-5.63%	3 841
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 835	10 876	10 876	638	638	906	(268)	-29.58%	10 876
Interest earned from Current and Non Current Assets	1 893	1 269	1 269	168	168	106	63	59.27%	1 269
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	747	941	941	48	48	78	(30)	-38.39%	941
Licence and permits	2	-	-	-	-	-	-	-	-
Operational Revenue	994	704	704	60	60	40	20	51.35%	704
Non-Exchange Revenue									
Property rates	70 369	73 339	73 339	14 698	14 698	6 112	8 586	140.49%	73 339
Surcharges and Taxes	33	1	1	-	-	0	(0)	-100.00%	1
Fines, penalties and forfeits	1 446	11 555	11 555	101	101	963	(863)	-89.53%	11 555
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	85 290	89 549	89 549	28 559	28 559	8 650	19 909	230.17%	89 549
Interest	-	-	-	317	317	-	317	#DIV/0!	-
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 500	2 500	-	-	208	(208)	-100.00%	2 500
Other Gains	8 068	910	910	-	-	76	(76)	-100.00%	910
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	353 238	371 702	371 702	62 875	62 875	32 805	30 070	91.66%	371 702

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

Service Charges - Electricity: The variance is 26.82% above YTD budget. This is due to the tariff increase which was at 15.1%. It is also high demand season; consumers thus use more electricity during this time.

Service Charges – Waste Water Management: The variance is 13.72% above YTD budget. This is due to the tariff increase implemented.

Property Rates: The variance is due to consumers who are billed annually for property rates.

Fines, penalties and forfeits: Fines issued is 89.53% below YTD budget. The Municipality has concluded the tender process. The service provider is expected to be on site during August 2023.

Transfers and Subsidies - Operational: There is a variance of 230.17% above YTD budget. This is due to the first tranche of Equitable Share which was received as well as other operating grants.

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) - M01 July									
Description	2022/2023	Budget Year 2023/24							
	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	124 857	144 683	144 683	10 244	10 244	11 931	(1 687)	-14.14%	144 683
Remuneration of councillors	5 697	6 139	6 139	481	481	492	(11)	-2.18%	6 139
Bulk purchases - electricity	92 504	95 123	95 123	5 391	5 391	7 927	(2 536)	-31.99%	95 123
Inventory consumed	10 559	12 291	12 326	63	63	952	(889)	-93.35%	12 326
Debt impairment	-	30 239	30 239	2 520	2 520	2 520	-		30 239
Depreciation and amortisation	1 265	29 617	29 617	2 467	2 467	2 468	(1)	-0.02%	29 617
Interest	13 042	15 789	15 789	1 079	1 079	1 316	(237)	-18.02%	15 789
Contracted services	33 637	33 651	33 627	(0)	(0)	2 666	(2 666)	-100.01%	33 627
Transfers and subsidies	358	30	30	-	-	3	(3)	-100.00%	30
Irrecoverable debts written off	-	-	-	-	-	-	-		-
Operational costs	23 812	26 328	26 317	509	509	1 788	(1 279)	-71.51%	26 317
Losses on Disposal of Assets	-	-	-	-	-	-	-		-
Other Losses	-	910	910	-	-	76	(76)	-100.00%	910
Total Expenditure	305 732	394 800	394 800	22 754	22 754	32 138	(9 383)	-29.20%	394 800

Employee Related Cost: Expenditure is 14.14% below YTD budget. This is due to appointment that still needs to be made for senior positions.

Bulk Purchases - Electricity: Expenditure is currently 31.99% below YTD budget. This is due to load shedding experienced.

Operational Costs: Expenditure is 71.51% below YTD budget due to cost containment measures implemented. The system was also opened late due to finalization of year end procedures.

Inventory Consumed: Inventory consumed is 93.35% below YTD budget due to cost containment measures implemented. The system was also opened late due to finalization of year end procedures.

1.3.2.3 Capital Expenditure

The breakdown for capital expenditure is as follows:

	Budget (R'000)	Actual (R'000)	% Expenditure
Grants	71 080	324	0.46%
Internally Generated Funds	14 915	0	0.00%
Total	85 995	324	0.38%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 0.38% below YTD budget.

Grants: The major projects funded by grants are MIG, INEP, RBIG, WSIG 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 90% 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. Municipality issued notice of intent to terminate contract. Possible re-advertisement. The INEP project is at overall 52% completion. Construction has commenced and the substation tender phase 2 has been appraised. The Informal Settlements projects (ISUPG) for 2023-24 has not started yet. The Lamberts Bay Desalination Plant project (RBIG) has been put on hold.

Internally generated funds: The major projects funded from own funding are purchase of refuse trucks, machinery and equipment for Electricity department and upgrade of the electricity network. The tender for the refuse truck closed. Technical Evaluation to take place. Tenders for the electricity department will be advertised during November 2023.

Borrowing: No projects are funded by means of borrowing.

1.3.2.4 Cash Flow

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

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

1.3.2.5 Collection Rate



Figure 2: Collection Rate

The collection rate was calculated at 59.58% for July 2023. This is due to consumers who were billed annually for Property Rates, which is payable until September. Stricter credit control measures on consumers were implemented and will continue to be implemented. Overall, the credit control measures have improved from the previous financial year. The Municipality aims to continue to do so.

1.3.2.6 Monthly Financial Ratios

Cederberg Local Municipality
Financial Ratios
Financial year: 2023/24

Ratio	Norm	YEAR	
		Jun 2023	YTD Jul 2023
1 Capital expenditure to Total expenditure	10% - 20%	12.0%	1.4%
2 Repairs and maintenance to PPE	8%	1.6%	0.0%
3 Annual collection rate	95%	91.3%	59.6%
4 Bad debts written off vs bad debt provision	100%	32.4%	0.2%
5 Net debtors days	30 days	37	681
6 Cash/Cost coverage ratio	1 - 3 months	0	1.57
7 Current ratio	1.5 - 2:1	0.40	1.22
8 Capital cost as % of total operating expenditure	6% - 8%	1.6%	1.1%
9 Debt (total borrowings) as a % of Revenue	< 45%	2.5%	1.4%
10 Net operating surplus margin	0%	-10.2%	12.6%
11 Electricity distribution losses	7% - 10%		
12 Water distribution losses	15% - 30%		
13 Revenue growth %	CPI		
14 Revenue growth % excl capital grants	>5%		
15 Creditors payment period	30 days	148	3282
16 Irregular, fruitless and wasteful unauthorised exp.	0%		
17 Remuneration as % of total operating expenditure	25% - 40%	37.4%	47.1%
18 Contracted services as a % of total operating expenditure	2% - 5%	13.4%	0.0%
19 Capital budget implementation indicator	95% - 100%	65.1%	5.6%
20 Operating expenditure budget implementation indicator	95% - 100%	91.5%	70.8%
21 Operating revenue budget implementation indicator	95% - 100%	96.2%	92.9%
22 Billed revenue budget implementation indicator	95% - 100%	100.0%	149.8%

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	Review, and seek Council approval of the Long Term Financial Plan 2017-2026	Chief Financial Officer	31-Mar-24	Funding set aside in FMG Business plan
	Realistic projection of municipal revenue and operational expenditure	Chief Financial Officer	31-May-23	Done for 2023/24. To be reviewed with adjustment budget
	Costing of current infrastructure replacement and future capital requirements	Chief Financial Officer	28-Feb-24	To be reviewed with adjustment budget
	Review and amend the creditors' payment policy and perform creditor classification and prioritization.	Chief Financial Officer	31-May-23	To be reviewed with adjustment budget
	Institutionalise pre-determined creditors payment dates and implement expenditure and creditors management.	Chief Financial Officer	Ongoing	Ongoing
	Implement Activity-Based Costing in order to determine inter-departmental costs associated with Trading Services and achieve a funded budget status within the next three years.	Chief Financial Officer	31-Mar-24	Funding set aside in FMG Business plan
	Determine cash requirements through the Long Term Financial Plan	Chief Financial Officer	31-Mar-24	Funding set aside in FMG Business plan
	Daily management and monitoring of cash-flow with weekly reporting	Chief Financial Officer	Ongoing	Done for July 2023
	Review long-term debt and restructure where economic benefits can be attained	Chief Financial Officer	31-Mar-24	To be reviewed with adjustment budget
Pillar 2: Implementation of cost containment measures and a reduction of expenditure				
Implementation of cost containment measures and a reduction of expenditure	Political intervention on functions performed by National and Provincial Departments within the municipality (Non-core functions)	Municipal Manager & Director Support Services	31-Mar-24	Ongoing
	Review all pending litigation and determine settlements based on success vs. future projected costs	Municipal Manager & Director Support Services	28-Feb-24	Ongoing
	Review all contracts and renegotiate terms and reduce costs with service providers	Municipal Manager & Directors	28-Feb-24	Ongoing
	Finalise negotiations on the Notified Maximum Demand tariffs with NERSA	Director Technical Services	28-Feb-24	Ongoing
	Review application to NERSA close gap between Eskom and Municipal approved increases	Director Technical Services	28-Feb-24	Ongoing
	Negotiate rebates on transmission losses with Eskom	Director Technical Services	28-Feb-24	Ongoing
	Install water and electricity meters in all informal settlements in order to reduce losses and improve revenue (SMART Meters)	Director Technical Services & Chief Financial Officer	31-Mar-24	Ongoing
	Installing grids at all network stations	Director Technical Services	31-Mar-24	Ongoing
	Cost benefit analysis between training of employees vs appointing consultants	Director Support Services & Chief Financial Officer	28-Feb-24	Ongoing
Pillar 3: Realistic debtors' collection rate with incremental improvements year on year				
Debt Collection				
Realistic debtors' collection rate with incremental improvements year on year	Political interference with credit control measures should not be tolerated	Municipal Manager	Ongoing	Ongoing
	Allocating sufficient staff/ capacity to proactively drive the revenue management and debt collection functions and policies, in order to intensify revenue collections.	Director Support Services & Chief Financial Officer	30-Sep-23	Ongoing
	Immediate litigation against residents who refuse to pay for services	Chief Financial Officer	Ongoing	Ongoing
	Dedicated employees for the legal collection process	Chief Financial Officer	30-Sep-23	Ongoing
	Dedicated employees for revenue enhancement	Chief Financial Officer	30-Sep-23	Ongoing
	Compile an arrangement register to be monitored and updated on a monthly basis	Chief Financial Officer	Monthly	Done for July 2023
	Indigent usage to be reassessed to determine eligibility	Chief Financial Officer	30-Jun-24	Ongoing
	Person to be tasked to monitor the indigent register	Chief Financial Officer	30-Jun-24	Ongoing
	Dedicated electricians and plumbers within the Debt collection unit	Director Support Services & Chief Financial Officer	30-Sep-23	Ongoing
	Warrants to be reviewed for outstanding traffic fines	Director Support Services	30-Sep-23	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	Director Support Services	30-Sep-23	The prosecutor informed us of the discretion being used according to the plea letters submitted.
	Cut electricity on a weekly basis	Chief Financial Officer	Ongoing	Done for July 2023
	Inspect prepaid meter report to identify where there was no purchases for 3 months	Chief Financial Officer	Monthly	Done for July 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.	Chief Financial Officer	Monthly	Done for July 2023
	Accelerate integration between Phoenix and Contour to automate debt collection on outstanding prepaid clients	Chief Financial Officer	30-Sep-23	Ongoing
	Team to be established to attend to account queries and accelerate debt collection	Chief Financial Officer	30-Sep-23	Ongoing
	Complaint register to be integrated with collaborator to be properly managed	Chief Financial Officer	30-Sep-23	Meeting with Collaborator. Training to be scheduled.
Regular inspections to be done and occupation certificates to be issued by building control to finance to bill the correct services to the account.	Director Technical Services & Chief Financial Officer	Ongoing	Ongoing	

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 objectives for bulk purchases, are met	Daily management of cash-flow with weekly reporting	Chief Financial Officer	Ongoing	Done for July 2023
	Review long-term debt and restructure where economic benefits can be attained	Chief Financial Officer	28-Feb-24	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	Ongoing	Grants are ring fenced in Call Investment Account as received. It is transferred to main account when payments are due for services. To prevent irregular expenditure, the Department of Human Settlements pays the service provider directly.
Pillar 6: Other Measures				
Strategic Leadership, Institutional Stabilisation and Transformation	Review Rules of Order for councillors, compliance, enforcement and consequence management	Municipal Manager & Director Support Services	31-Aug-23	Ongoing
	Institutionalise integrity management	Director Support Services	31-Aug-23	Ongoing
	Review Personnel and financial delegations to enable quick decision making and consequence management for service delivery	Director Support Services & Chief Financial Officer	31-Aug-23	Ongoing
	Ensure alignment of the Integrated Development Plan (IDP), Service Delivery and Budget Implementation Plan (SDBIP), Organisational structure and performance contracts	Director Support Services	30-Sep-23	Ongoing
	Draft and update all municipal policies, strategies and operational plans.	Municipal Manager & Directors	31-May-23	Updated policies were approved on 31 May 2023, for implementation from 01 July 2023. Amendments to be tabled as need arises.
	Ensure that municipal activities, rules and procedures are in alignment with relevant policies, legislations and by-laws.	Municipal Manager & Directors	30-Jun-23	Ongoing
	Enforcement of all municipal policies, procedures and by-laws	Municipal Manager & Directors	30-Jun-23	Ongoing
	Apply appropriate consequence management for failure to comply with Municipal policies, procedures and by-laws	Municipal Manager & Directors	30-Jun-23	Ongoing
Focused and Sustainable Service delivery	Develop infrastructure and service delivery plans based on the IDP.	Municipal Manager & Directors	30-Sep-23	Ongoing
	Ensure all requirements/activities/plans are assessed by the relevant Provincial Department.	Municipal Manager & Directors	30-Sep-23	Ongoing
	Ensure that the abovementioned is included in the annual budget request/application for grant funds to Treasury	Municipal Manager & Directors	30-Sep-23	Ongoing
	Develop and review project management plan for all infrastructure	Municipal Manager & Directors	30-Sep-23	Ongoing
Improving Financial Management	Improved debtors and creditors control	Chief Financial Officer	Ongoing	Ongoing
	Develop and implement customer background verification policies	Chief Financial Officer	31-Mar-24	Ongoing
	Develop and implement a revenue enhancement and protection strategy and policy	Chief Financial Officer	31-May-24	Ongoing
	Improved monitoring and enforcement of SCM policies and procedures	Chief Financial Officer	31-May-23	Done
	Implement cost reflective tariffs to recover costs incurred to deliver basic services	Chief Financial Officer	31-Mar-24	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.

Figure 4: Progress on Budget Funding Plan

1.3.3 Material variances from SDBIP

None

1.3.4 Remedial or Corrective Steps

No steps need to be taken.

1.4 In-year Budget Statement Tables

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

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

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

Table 4: C1 Monthly Budget Statement Summary

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - M01 July									
Description	2022/23	Budget Year 2023/24							
	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	70 369	73 339	73 339	14 698	14 698	6 112	8 586	140%	73 339
Service charges	166 335	171 976	171 976	17 709	17 709	15 048	2 661	18%	171 976
Investment revenue	1 893	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 893	1 269	1 269	168	168	106	63	59%	1 269
Other own revenue	112 750	125 118	125 118	30 299	30 299	11 540	18 759	163%	-
Total Revenue (excluding capital transfers and contributions)	353 238	371 702	371 702	62 875	62 875	32 805	30 070	92%	371 702
Employee costs	124 857	144 683	144 683	10 244	10 244	11 931	(1 687)	-14%	144 683
Remuneration of Councillors	5 697	6 139	6 139	481	481	492	(11)	-2%	6 139
Depreciation and amortisation	1 265	29 617	29 617	2 467	2 467	2 468	(1)	-0%	29 617
Interest	13 042	15 789	15 789	1 079	1 079	1 316	(237)	-18%	15 789
Inventory consumed and bulk purchases	103 063	107 414	107 449	5 454	5 454	8 879	(3 425)	-39%	107 449
Transfers and subsidies	358	30	30	-	-	3	(3)	-100%	30
Other expenditure	57 449	91 128	91 093	3 029	3 029	7 049	(4 020)	-57%	91 093
Total Expenditure	305 732	394 800	394 800	22 754	22 754	32 138	(9 383)	-29%	394 800
Surplus/(Deficit)	47 506	(23 098)	(23 098)	40 121	40 121	667	39 453	5911%	(23 098)
Transfers and subsidies - capital (monetary allocations)	29 024	71 080	71 080	324	324	3 224	(2 900)	-90%	71 080
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	76 530	47 981	47 981	40 445	40 445	3 891	36 553	939%	47 981
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	76 530	47 981	47 981	40 445	40 445	3 891	36 553	939%	47 981
Capital expenditure & funds sources									
Capital expenditure	33 998	85 995	85 995	324	324	5 750	(5 426)	-94%	85 995
Capital transfers recognised	29 557	71 080	71 080	324	324	5 200	(4 876)	-94%	71 080
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 441	14 915	14 915	-	-	550	(550)	-100%	14 915
Total sources of capital funds	33 998	85 995	85 995	324	324	5 750	(5 426)	-94%	85 995
Financial position									
Total current assets	97 084	43 804	43 804	-	148 692	-	-	-	43 804
Total non current assets	770 734	826 464	826 464	-	768 600	-	-	-	826 464
Total current liabilities	113 454	124 008	124 008	-	121 502	-	-	-	124 008
Total non current liabilities	102 922	103 202	103 202	-	103 901	-	-	-	103 202
Community wealth/Equity	651 443	643 057	643 057	-	691 887	-	-	-	643 057
Cash flows									
Net cash from (used) operating	56 195	86 434	86 434	41 022	41 022	35 205	(5 818)	-17%	86 434
Net cash from (used) investing	(35 686)	(83 495)	(83 495)	(333)	(333)	(5 439)	(5 106)	94%	(83 495)
Net cash from (used) financing	(3 470)	(1 735)	(1 735)	36	36	18	(18)	-97%	(1 735)
Cash/cash equivalents at the month/year end	28 854	1 233	1 233	-	69 579	29 812	(39 766)	-133%	1 233
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	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July										
Description	Ref	2022/23	Budget Year 2023/24							
		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>		105 321	148 543	148 543	43 890	43 890	12 379	31 511	255%	148 543
Executive and council		10 129	53 413	53 413	27 941	27 941	4 451	23 490	528%	53 413
Finance and administration		95 192	95 130	95 130	15 949	15 949	7 927	8 021	101%	95 130
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		24 405	30 086	30 086	723	723	2 507	(1 784)	-71%	30 086
Community and social services		10 697	9 536	9 536	467	467	795	(328)	-41%	9 536
Sport and recreation		2 966	2 839	2 839	189	189	237	(48)	-20%	2 839
Public safety		886	11 487	11 487	67	67	957	(890)	-93%	11 487
Housing		9 855	6 224	6 224	-	-	519	(519)	-100%	6 224
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 785	11 938	11 938	843	843	921	(77)	-8%	11 938
Planning and development		2 474	2 419	2 419	169	169	127	41	33%	2 419
Road transport		10 312	9 520	9 520	675	675	793	(119)	-15%	9 520
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		239 751	252 215	252 215	17 743	17 743	20 223	(2 480)	-12%	252 215
Energy sources		140 769	148 915	148 915	12 647	12 647	11 615	1 032	9%	148 915
Water management		48 246	53 300	53 300	2 542	2 542	4 442	(1 900)	-43%	53 300
Waste water management		25 541	33 808	33 808	1 389	1 389	2 817	(1 428)	-51%	33 808
Waste management		25 195	16 192	16 192	1 165	1 165	1 349	(184)	-14%	16 192
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	382 262	442 782	442 782	63 199	63 199	36 029	27 170	75%	442 782
Expenditure - Functional										
<i>Governance and administration</i>		95 658	120 159	120 159	6 207	6 207	9 870	(3 663)	-37%	120 159
Executive and council		11 764	14 487	14 487	878	878	1 064	(185)	-17%	14 487
Finance and administration		82 851	104 466	104 466	5 247	5 247	8 705	(3 458)	-40%	104 466
Internal audit		1 044	1 207	1 207	81	81	101	(19)	-19%	1 207
<i>Community and public safety</i>		44 043	52 818	52 818	3 421	3 421	4 401	(980)	-22%	52 818
Community and social services		10 898	13 366	13 366	668	668	1 114	(446)	-40%	13 366
Sport and recreation		11 286	13 741	13 741	958	958	1 145	(187)	-16%	13 741
Public safety		9 601	22 080	22 080	1 603	1 603	1 840	(237)	-13%	22 080
Housing		12 258	3 631	3 631	192	192	303	(111)	-37%	3 631
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18 904	28 742	28 742	1 952	1 952	2 395	(443)	-19%	28 742
Planning and development		10 102	12 465	12 465	845	845	1 039	(193)	-19%	12 465
Road transport		8 802	16 277	16 277	1 106	1 106	1 356	(250)	-18%	16 277
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		147 128	193 082	193 082	11 175	11 175	15 472	(4 297)	-28%	193 082
Energy sources		103 870	121 419	121 419	6 846	6 846	10 118	(3 272)	-32%	121 419
Water management		18 732	33 566	33 566	2 125	2 125	2 402	(278)	-12%	33 566
Waste water management		10 410	21 188	21 188	1 210	1 210	1 766	(556)	-31%	21 188
Waste management		14 115	16 909	16 909	994	994	1 185	(191)	-16%	16 909
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	305 732	394 800	394 800	22 754	22 754	32 138	(9 383)	-29%	394 800
Surplus/ (Deficit) for the year		76 530	47 981	47 981	40 445	40 445	3 891	36 553	939%	47 981

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) - M01 July										
Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	10 129	53 413	53 413	27 941	27 941	4 451	23 490	527.7%	53 413
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		92 211	92 287	92 287	15 871	15 871	7 691	8 180	106.4%	92 287
Vote 4 - Community Development Services		12 634	11 911	11 911	503	503	993	(490)	-49.4%	11 911
Vote 5 - Corporate and Strategic Services		874	460	460	42	42	38	4	10.9%	460
Vote 6 - Planning and Development Services		2 632	2 419	2 419	169	169	127	41	32.6%	2 419
Vote 7 - Public Safety		4 681	15 337	15 337	369	369	1 278	(909)	-71.1%	15 337
Vote 8 - Electricity		140 769	148 915	148 915	12 647	12 647	11 615	1 032	8.9%	148 915
Vote 9 - Waste Management		25 195	16 192	16 192	1 165	1 165	1 349	(184)	-13.7%	16 192
Vote 10 - Waste Water Management		25 541	33 808	33 808	1 389	1 389	2 817	(1 428)	-50.7%	33 808
Vote 11 - Water		48 246	53 300	53 300	2 542	2 542	4 442	(1 900)	-42.8%	53 300
Vote 12 - Housing		9 855	6 224	6 224	-	-	519	(519)	-100.0%	6 224
Vote 13 - Road Transport		6 529	5 678	5 678	373	373	473	(101)	-21.3%	5 678
Vote 14 - Sports and Recreation		2 966	2 839	2 839	189	189	237	(48)	-20.2%	2 839
Total Revenue by Vote	2	382 262	442 782	442 782	63 199	63 199	36 029	27 170	75.4%	442 782
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 148	9 114	9 114	559	559	616	(57)	-9.2%	9 114
Vote 2 - Office of Municipal Manager		13 726	18 423	18 423	919	919	1 535	(616)	-40.2%	18 423
Vote 3 - Financial Administrative Services		49 025	65 641	65 641	3 680	3 680	5 470	(1 790)	-32.7%	65 641
Vote 4 - Community Development Services		10 223	11 384	11 384	570	570	949	(379)	-40.0%	11 384
Vote 5 - Corporate and Strategic Services		23 041	25 111	25 111	1 074	1 074	2 093	(1 019)	-48.7%	25 111
Vote 6 - Planning and Development Services		8 423	11 224	11 224	803	803	935	(132)	-14.1%	11 224
Vote 7 - Public Safety		15 556	29 185	29 185	1 856	1 856	2 432	(577)	-23.7%	29 185
Vote 8 - Electricity		103 870	121 419	121 419	6 846	6 846	10 118	(3 272)	-32.3%	121 419
Vote 9 - Waste Management		14 115	16 909	16 909	994	994	1 185	(191)	-16.1%	16 909
Vote 10 - Waste Water Management		9 516	19 539	19 539	1 136	1 136	1 628	(493)	-30.2%	19 539
Vote 11 - Water		18 732	33 566	33 566	2 125	2 125	2 402	(278)	-11.6%	33 566
Vote 12 - Housing		12 258	3 631	3 631	192	192	303	(111)	-36.5%	3 631
Vote 13 - Road Transport		7 814	15 914	15 914	1 043	1 043	1 326	(283)	-21.3%	15 914
Vote 14 - Sports and Recreation		11 286	13 741	13 741	958	958	1 145	(187)	-16.3%	13 741
Total Expenditure by Vote	2	305 732	394 800	394 800	22 754	22 754	32 138	(9 383)	-29.2%	394 800
Surplus/ (Deficit) for the year	2	76 530	47 981	47 981	40 445	40 445	3 891	36 553	939.3%	47 981

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) - M01 July										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		109 429	110 746	110 746	12 613	12 613	9 946	2 668	27%	110 746
Service charges - Water		29 829	31 298	31 298	2 542	2 542	2 608	(67)	-3%	31 298
Service charges - Waste Water Management		12 931	14 660	14 660	1 389	1 389	1 222	168	14%	14 660
Service charges - Waste management		14 146	15 272	15 272	1 165	1 165	1 273	(108)	-8%	15 272
Sale of Goods and Rendering of Services		4 443	4 240	4 240	273	273	298	(25)	-8%	4 240
Agency services		3 782	3 841	3 841	302	302	320	(18)	-6%	3 841
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9 835	10 876	10 876	638	638	906	(268)	-30%	10 876
Interest earned from Current and Non Current Assets		1 893	1 269	1 269	168	168	106	-	-	1 269
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		747	941	941	48	48	78	(30)	-38%	941
Licence and permits		2	-	-	-	-	-	-	-	-
Operational Revenue		994	704	704	60	60	40	20	51%	704
Non-Exchange Revenue										
Property rates		70 369	73 339	73 339	14 698	14 698	6 112	8 586	140%	73 339
Surcharges and Taxes		33	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		1 446	11 555	11 555	101	101	963	(863)	-90%	11 555
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		85 290	89 549	89 549	28 559	28 559	8 650	19 909	230%	89 549
Interest		-	-	-	317	317	-	317	#DIV/0!	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	2 500	2 500	-	-	208	(208)	-100%	2 500
Other Gains		8 068	910	910	-	-	76	(76)	-100%	910
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		353 238	371 702	371 702	62 875	62 875	32 805	30 070	92%	371 702
Expenditure By Type										
Employee related costs		124 857	144 683	144 683	10 244	10 244	11 931	(1 687)	-14%	144 683
Remuneration of councillors		5 697	6 139	6 139	481	481	492	(11)	-2%	6 139
Bulk purchases - electricity		92 504	95 123	95 123	5 391	5 391	7 927	(2 536)	-32%	95 123
Inventory consumed		10 559	12 291	12 326	63	63	952	(889)	-93%	12 326
Debt impairment		-	30 239	30 239	2 520	2 520	2 520	-	-	30 239
Depreciation and amortisation		1 265	29 617	29 617	2 467	2 467	2 468	(1)	0%	29 617
Interest		13 042	15 789	15 789	1 079	1 079	1 316	(237)	-18%	15 789
Contracted services		33 637	33 651	33 627	(0)	(0)	2 666	(2 666)	-100%	33 627
Transfers and subsidies		358	30	30	-	-	3	(3)	-100%	30
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		23 812	26 328	26 317	509	509	1 788	(1 279)	-72%	26 317
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	910	910	-	-	76	(76)	-100%	910
Total Expenditure		305 732	394 800	394 800	22 754	22 754	32 138	(9 383)	-29%	394 800
Surplus/(Deficit)		47 506	(23 098)	(23 098)	40 121	40 121	667	39 453	0	(23 098)
Transfers and subsidies - capital (monetary allocations)		29 024	71 080	71 080	324	324	3 224	(2 900)	(0)	71 080
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		76 530	47 981	47 981	40 445	40 445	3 891			47 981
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		76 530	47 981	47 981	40 445	40 445	3 891			47 981
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		76 530	47 981	47 981	40 445	40 445	3 891			47 981
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		76 530	47 981	47 981	40 445	40 445	3 891			47 981

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) - M01 July										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		9 188	4 938	4 938	324	324	411	(87)	-21%	4 938
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	1 800	1 800	-	-	-	-	-	1 800
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		1 200	13 177	13 177	-	-	500	(500)	-100%	13 177
Vote 12 - Housing		-	5 731	5 731	-	-	-	-	-	5 731
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	10 387	25 645	25 645	324	324	911	(587)	-64%	25 645
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		225	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		1 204	2 576	2 576	-	-	258	(258)	-100%	2 576
Vote 5 - Corporate and Strategic Services		239	1 165	1 165	-	-	-	-	-	1 165
Vote 6 - Planning and Development Services		16	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		21 396	37 691	37 691	-	-	3 304	(3 304)	-100%	37 691
Vote 9 - Waste Management		3	5 000	5 000	-	-	500	(500)	-100%	5 000
Vote 10 - Waste Water Management		262	12 618	12 618	-	-	727	(727)	-100%	12 618
Vote 11 - Water		103	700	700	-	-	50	(50)	-100%	700
Vote 12 - Housing		117	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		43	600	600	-	-	-	-	-	600
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	23 610	60 350	60 350	-	-	4 839	(4 839)	-100%	60 350
Total Capital Expenditure		33 998	85 995	85 995	324	324	5 750	(5 426)	-94%	85 995
Capital Expenditure - Functional Classification										
Governance and administration		465	1 165	1 165	-	-	-	-	-	1 165
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		465	1 165	1 165	-	-	-	-	-	1 165
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 322	8 307	8 307	-	-	258	(258)	-100%	8 307
Community and social services		1 204	2 576	2 576	-	-	258	(258)	-100%	2 576
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		117	5 731	5 731	-	-	-	-	-	5 731
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9 247	5 538	5 538	324	324	411	(87)	-21%	5 538
Planning and development		9 204	4 938	4 938	324	324	411	(87)	-21%	4 938
Road transport		43	600	600	-	-	-	-	-	600
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		22 964	70 985	70 985	-	-	5 081	(5 081)	-100%	70 985
Energy sources		21 396	39 491	39 491	-	-	3 304	(3 304)	-100%	39 491
Water management		1 303	13 877	13 877	-	-	550	(550)	-100%	13 877
Waste water management		262	12 618	12 618	-	-	727	(727)	-100%	12 618
Waste management		3	5 000	5 000	-	-	500	(500)	-100%	5 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	33 998	85 995	85 995	324	324	5 750	(5 426)	-94%	85 995
Funded by:										
National Government		29 551	65 349	65 349	324	324	5 200	(4 876)	-94%	65 349
Provincial Government		5	5 731	5 731	-	-	-	-	-	5 731
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		29 557	71 080	71 080	324	324	5 200	(4 876)	-94%	71 080
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 441	14 915	14 915	-	-	550	(550)	-100%	14 915
Total Capital Funding		33 998	85 995	85 995	324	324	5 750	(5 426)	-94%	85 995

Table C5 consists of three distinct sections:

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

Table 9: C6 Financial Position

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		28 854	1 233	1 233	69 579	1 233
Trade and other receivables from exchange transactions		32 436	21 813	21 813	123 088	21 813
Receivables from non-exchange transactions		17 550	11 014	11 014	(62 136)	11 014
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 029	1 454	1 454	1 029	1 454
VAT		3 911	8 290	8 290	5 466	8 290
Other current assets		13 304	0	0	11 666	0
Total current assets		97 084	43 804	43 804	148 692	43 804
Non current assets						
Investments		-	-	-	-	-
Investment property		74 398	74 292	74 292	74 393	74 292
Property, plant and equipment		694 417	751 485	751 485	692 278	751 485
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		1 044	687	687	1 044	687
Trade and other receivables from exchange transactions		875	-	-	884	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		770 734	826 464	826 464	768 600	826 464
TOTAL ASSETS		867 818	870 268	870 268	917 291	870 268
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 942	1 984	1 984	1 916	1 984
Consumer deposits		2 917	2 970	2 970	2 979	2 970
Trade and other payables from exchange transactions		79 892	103 203	103 203	56 532	103 203
Trade and other payables from non-exchange transactions		12 843	510	510	41 744	510
Provision		12 615	15 340	15 340	12 565	15 340
VAT		3 245	-	-	5 766	-
Other current liabilities		-	-	-	-	-
Total current liabilities		113 454	124 008	124 008	121 502	124 008
Non current liabilities						
Financial liabilities		2 516	445	445	2 516	445
Provision		86 320	102 758	102 758	87 300	102 758
Long term portion of trade payables		14 085	-	-	14 085	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		102 922	103 202	103 202	103 901	103 202
TOTAL LIABILITIES		216 375	227 210	227 210	225 404	227 210
NET ASSETS	2	651 443	643 057	643 057	691 887	643 057
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		651 443	643 057	643 057	691 887	643 057
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	651 443	643 057	643 057	691 887	643 057

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	2022/23	Budget Year 2023/24							
		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		63 298	70 435	70 435	4 725	4 725	13 843	(9 118)	-66%	70 435
Service charges		165 332	158 525	158 525	15 776	15 776	14 844	932	6%	158 525
Other revenue		12 568	11 043	11 043	868	868	741	128	17%	11 043
Transfers and Subsidies - Operational		90 671	89 549	89 549	41 640	41 640	28 432	13 208	46%	89 549
Transfers and Subsidies - Capital		29 024	71 080	71 080	16 144	16 144	116	16 028	13766%	71 080
Interest		1 893	8 010	8 010	(455)	(455)	668	(1 123)	-168%	8 010
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(302 169)	(316 673)	(316 673)	(37 455)	(37 455)	(22 979)	14 475	-63%	(316 673)
Interest		(4 063)	(5 504)	(5 504)	(222)	(222)	(459)	(237)	52%	(5 504)
Transfers and Subsidies		(358)	(30)	(30)	-	-	(2)	(2)	100%	(30)
NET CASH FROM/(USED) OPERATING ACTIVITIES		56 195	86 434	86 434	41 022	41 022	35 205	(5 818)	-17%	86 434
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	2 500	2 500	-	-	-	-	#DIV/0!	2 500
Decrease (increase) in non-current receivables		(563)	-	-	(9)	(9)	-	(9)	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(35 123)	(85 995)	(85 995)	(324)	(324)	(5 439)	(5 115)	94%	(85 995)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 686)	(83 495)	(83 495)	(333)	(333)	(5 439)	(5 106)	94%	(83 495)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		256	221	221	62	62	18	44	239%	221
Payments										
Repayment of borrowing		(3 726)	(1 956)	(1 956)	(26)	(26)	-	26	#DIV/0!	(1 956)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 470)	(1 735)	(1 735)	36	36	18	(18)	-97%	(1 735)
NET INCREASE/ (DECREASE) IN CASH HELD										
		17 038	1 205	1 205	40 725	40 725	29 784			1 205
Cash/cash equivalents at beginning:		11 815	28	28		28 854	28			28
Cash/cash equivalents at month/year end:		28 854	1 233	1 233		69 579	29 812			1 233

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 - M01 July																
Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Receipts By Source																
Property rates		4 725	5 166	5 165	5 168	5 154	5 154	5 152	5 161	5 144	5 142	5 141	14 163	70 435	73 885	77 358
Service charges - Electricity revenue		11 355	10 955	9 326	8 963	6 972	9 694	6 930	8 661	7 873	8 711	7 511	10 285	107 236	118 604	129 280
Service charges - Water revenue		3 032	2 312	2 042	2 254	2 113	2 068	2 326	2 186	2 236	2 429	2 220	628	25 843	27 111	28 385
Service charges - Waste Water Management		670	1 068	1 071	1 034	998	1 007	901	1 023	917	1 035	1 079	1 302	12 106	13 217	14 431
Service charges - Waste Management		719	1 116	1 100	1 130	1 102	1 115	1 096	1 121	1 110	1 118	1 123	1 487	13 337	14 417	15 585
Rental of facilities and equipment		48	78	78	78	78	78	78	78	78	78	78	109	941	987	1 034
Interest earned - external investments		168	106	106	106	106	106	106	106	106	106	106	43	1 269	1 400	1 543
Interest earned - outstanding debtors		(624)	562	562	562	562	562	562	562	562	562	562	1 747	6 741	7 368	8 054
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		101	105	116	118	118	117	107	107	105	106	104	112	1 316	1 366	1 416
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		302	364	364	403	345	269	358	369	307	235	205	319	3 841	4 030	4 219
Transfers and Subsidies - Operational		41 640	984	1 990	2 333	2 199	18 532	1 318	6 451	17 447	1 772	1 640	(6 757)	89 549	97 258	100 702
Other revenue		417	161	257	1 054	645	507	148	310	541	926	191	(214)	4 945	5 188	5 433
Total Cash Receipts by Source		62 554	22 978	22 177	23 203	20 392	39 209	19 062	26 136	36 426	22 221	19 959	23 225	337 562	366 830	387 439
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		16 144	221	8 382	10 551	4 666	5 572	3 487	692	11 501	10 461	8 182	(8 781)	71 080	48 620	86 660
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	2 500	2 500	1 000	1 000
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		62	18	18	18	18	18	18	18	18	18	18	(26)	221	221	221
Decrease (increase) in non-current receivables		(9)	-	-	-	-	-	-	-	-	-	-	9	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		78 751	23 217	30 577	33 773	25 077	44 800	22 586	26 846	47 945	32 701	28 160	16 927	411 363	414 671	475 320
Cash Payments by Type																
Employee related costs		10 171	10 722	11 343	11 478	17 188	11 935	11 716	11 716	11 716	11 212	11 445	12 498	143 141	150 723	160 370
Remuneration of councillors		481	492	492	492	493	493	487	520	486	465	460	778	6 136	6 587	7 062
Interest		222	459	459	459	459	459	459	459	459	459	459	696	5 504	5 539	5 635
Bulk purchases - Electricity		26 230	9 718	8 272	7 950	6 185	8 599	6 147	7 683	6 984	7 727	6 663	(7 034)	95 123	107 204	118 782
Acquisitions - water & other inventory		63	779	861	1 186	1 045	544	964	1 509	1 023	1 209	1 091	2 016	12 291	12 845	13 399
Contracted services		(0)	1 290	1 800	1 798	2 472	1 263	1 880	4 298	4 525	3 230	4 163	6 932	33 651	39 628	39 326
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	1	0	0	0	0	3	0	10	2	2	12	30	31	33
Other expenditure		509	1 296	810	2 949	1 711	1 851	2 197	1 019	3 442	779	3 275	6 490	26 326	27 991	29 680
Total Cash Payments by Type		37 676	24 756	24 038	26 313	29 552	25 143	23 853	27 204	28 644	25 083	27 557	22 387	322 207	350 549	374 287
Other Cash Flows/Payments by Type																
Capital assets		324	7 039	6 934	7 217	9 279	6 889	8 286	10 684	6 919	6 739	6 919	8 765	85 995	48 620	86 659
Repayment of borrowing		26	-	489	-	-	489	-	-	489	-	-	463	1 956	1 984	445
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		38 026	31 795	31 461	33 530	38 831	32 521	32 139	37 888	36 053	31 822	34 476	31 615	410 159	401 153	461 391
NET INCREASE/(DECREASE) IN CASH HELD		40 725	(8 578)	(884)	243	(13 754)	12 279	(9 551)	(11 042)	11 893	878	(6 316)	(14 687)	1 205	13 519	13 929
Cash/cash equivalents at the month/year beginning:		-	40 725	32 147	31 262	31 505	17 751	30 029	20 479	9 437	21 330	22 208	15 892	-	1 205	14 723
Cash/cash equivalents at the month/year end:		40 725	32 147	31 262	31 505	17 751	30 029	20 479	9 437	21 330	22 208	15 892	1 205	1 205	14 723	28 652

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 - M01 July													
Description	NT Code	Budget Year 2023/24									Total over 90 days	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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 523	1 141	1 252	1 077	800	837	4 640	18 934	31 205	26 288		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 504	1 439	563	493	389	503	1 959	8 124	21 975	11 468		
Receivables from Non-exchange Transactions - Property Rates	1400	14 002	2 333	1 783	1 313	1 182	1 078	8 265	18 371	48 327	30 209		
Receivables from Exchange Transactions - Waste Water Management	1500	1 526	755	658	589	553	504	2 787	9 683	17 055	14 116		
Receivables from Exchange Transactions - Waste Water Management	1600	1 283	834	653	598	542	492	2 718	4 498	11 619	8 849		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	964	950	1 022	1 975	862	780	3 619	6 364	16 537	13 601		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 836)	36	25	31	20	18	132	443	(2 131)	644		
Total By Income Source	2000	25 966	7 488	5 958	6 075	4 348	4 213	24 120	66 484	144 653	105 240	-	-
2022/23 - totals only		15 819	8 171	6 697	4 673	4 433	3 993	23 362	65 828	132 976	102 290		
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 515	146	72	83	50	49	753	953	7 621	1 888		
Commercial	2300	11 491	2 116	1 339	1 581	1 238	1 049	7 379	23 373	49 567	34 621		
Households	2400	6 935	4 416	3 932	4 007	2 741	2 692	14 713	41 128	80 564	65 281		
Other	2500	2 025	810	615	404	318	423	1 278	1 030	6 901	3 451		
Total By Customer Group	2600	25 966	7 488	5 958	6 075	4 348	4 213	24 120	66 484	144 653	105 240	-	-

The outstanding debtors amount to R144.653 million for July 2023. Of the total outstanding debtors, R99.165 million is over 120 days. R80.564 million (55.69%) of the outstanding amounts are owed by Households. Most of Cederberg's population falls within the low category income group, which lead to the high outstanding amount for this category. Stringent credit control measures are however applied. Electricity is cut every second week and a final list of accounts has been provided to the attorneys for collection.

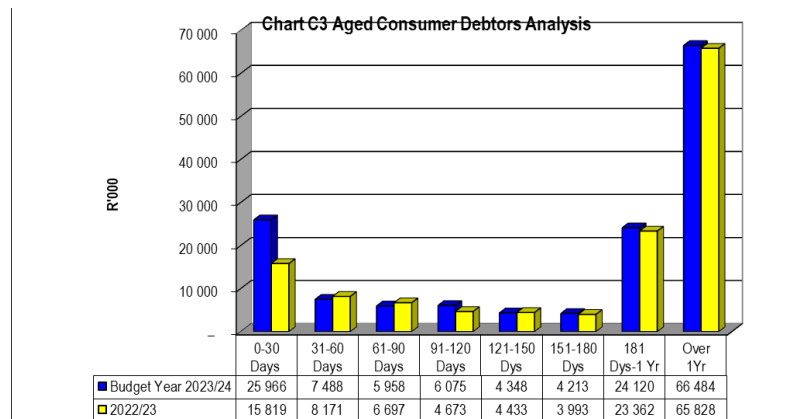


Figure 5: Aged Debtors Analysis

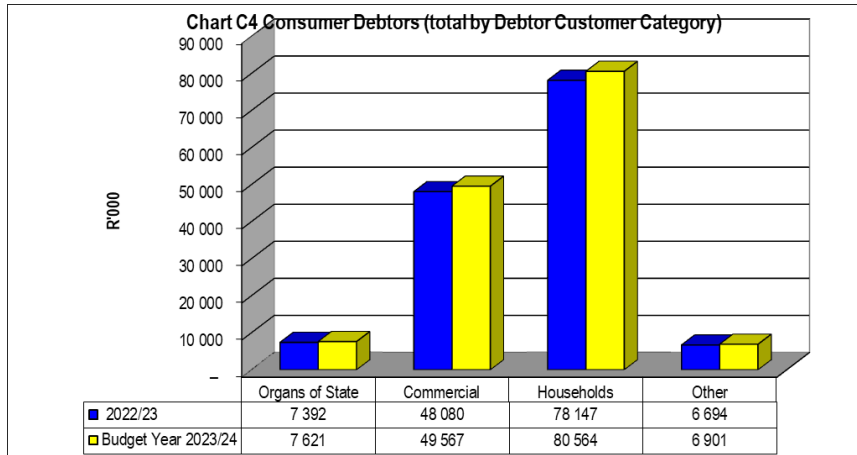


Figure 6: Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July											
Description	NT Code	Budget Year 2023/24								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	12 835	-	-	-	-	-	-	-	12 835	11 739
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	185	0	0	-	-	-	-	185	2 970
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	881	-	-	36	304	-	-	1 220	2 248
Total By Customer Type	1000	12 835	1 066	0	0	36	304	-	-	14 241	16 957

The Municipality's outstanding creditors at the end of July 2023 amount to R 14.241 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 July 2023 in terms of the arrangement. It has also applied for the Municipal Debt Relief per Circular 124.

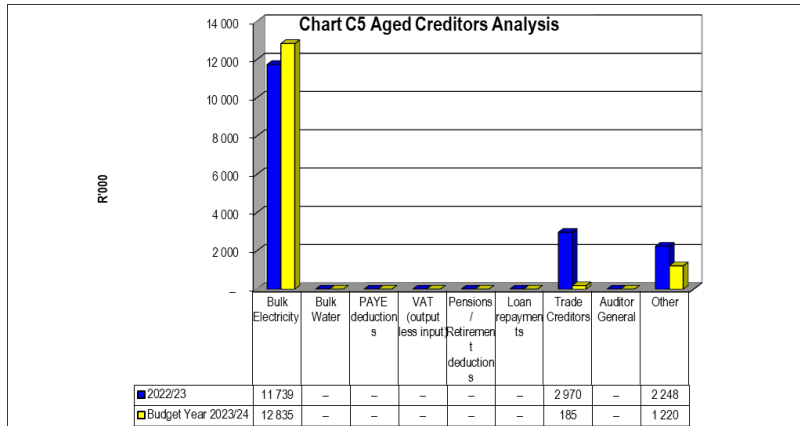


Figure 7: Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	8.05%	0	0		22 455	150	(10 000)	24 685	37 289
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	8.25%	0	0		-	2	-	500	502
														-
														-
														-
														-
														-
Municipality sub-total										22 455		(10 000)	25 185	37 791
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									22 455		(10 000)	25 185	37 791

The Municipality has one Call investment account with a balance of R 37.791 million at the end of July 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 JULY 2023

Borrowing Institution	Balance 01 July 2023	Interest Capital July 2023	Repayment July 2023	Interest Paid	Received	Balance at 31 July 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	19.32%	
ABSA (038-7230-0993)	R 1 246 846.62	R -	R -	R -	R -	R 1 246 846.62	32.59%	
ABSA (038-7230-0994)	R 619 248.65	R -	R -	R -	R -	R 619 248.65	16.19%	
ABSA (038-7230-0995)	R 732 910.92	R -	R -	R -	R -	R 732 910.92	19.16%	
STANDARD BANK (00-407-958)	R -0.00	R -	R -	R -	R -	R -0.00	0.00%	
Office Equipment - Printers Sky Metro	R 513 300.19	R 5 039.50	R 31 250.00	R -	R -	R 487 089.69	12.73%	
	R 3 851 490.41	R 5 039.50	R 31 250.00	R -	R -	R 3 825 279.91	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 - M01 July										
Description	Ref	2022/23	Budget Year 2023/24							
		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:		69 132	81 545	81 545	30 682	30 682	30 682	-		81 545
Local Government Equitable Share		60 377	67 058	67 058	27 941	27 941	27 941	-		67 058
Finance Management		2 132	2 132	2 132	-	-	-	-		2 132
EPWP Incentive		1 359	1 658	1 658	-	-	-	-		1 658
Municipal Infrastructure Grant (PMU)		811	895	895	319	319	319	-		895
Municipal Infrastructure Grant (VAT)		1 474	2 218	2 218	791	791	791	-		2 218
Regional Bulk Infrastructure Grant (VAT)	3	-	1 976	1 976	-	-	-	-		1 976
Water Services Infrastructure Grant (VAT)		2 870	652	652	65	65	65	-		652
Integrated National Electrification Grant (VAT)		110	4 956	4 956	1 565	1 565	1 565	-		4 956
Provincial Government:		17 636	8 004	8 004	958	958	958	-		8 004
Transport Infrastructure Grant		-	-	-	-	-	-	-		-
Library Services: MRFG		5 408	6 282	6 282	-	-	-	-		6 282
Thusong Service Centre (Sustainability Operational Support)		150	120	120	-	-	-	-		120
CDW Support		152	151	151	-	-	-	-		151
Human Settlement Development Grant		9 909	493	493	-	-	-	-		493
Financial Management Capability Grant		1 058	958	958	958	958	958	-		958
Municipal Interventions Grant		359	-	-	-	-	-	-		-
Municipal Water Resilience Grant (VAT)		391	-	-	-	-	-	-		-
Loadshedding Relief Grant (Vat)		209	-	-	-	-	-	-		-
PGWC Financial Management Capacity Building Grant		-	-	-	-	-	-	-		-
Public Employment Support Grant		-	-	-	-	-	-	-		-
Municipal Library Support Grant		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	86 767	89 549	89 549	31 640	31 640	31 640	-		89 549
Capital Transfers and Grants										
National Government:		29 686	65 349	65 349	16 144	16 144	16 144	-		65 349
Municipal Infrastructure Grant (MIG)		9 825	14 783	14 783	5 275	5 275	5 275	-		14 783
Regional Bulk Infrastructure Grant (RBIG)		731	13 177	13 177	-	-	-	-		13 177
Water Services Infrastructure Grant		-	4 348	4 348	435	435	435	-		4 348
Integrated National Electrification Grant (INEG)		19 130	33 041	33 041	10 435	10 435	10 435	-		33 041
Provincial Government:		4 391	5 731	5 731	-	-	-	-		5 731
<i>Human Settlement Development Grant (Capital)</i>		-	5 731	5 731	-	-	-	-		5 731
<i>Municipal Interventions Grant (Capital)</i>		391	-	-	-	-	-	-		-
<i>Municipal Water Resilience Grant</i>		2 609	-	-	-	-	-	-		-
<i>Loadshedding Relief Grant</i>		1 391	-	-	-	-	-	-		-
<i>Municipal Library Support Grant (Capital)</i>		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	34 077	71 080	71 080	16 144	16 144	16 144	-		71 080
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	120 844	160 629	160 629	47 784	47 784	47 784	-		160 629

Table 16: SC7(1) Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July										
Description	Ref	2022/23	Budget Year 2023/24							
		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:		68 341	81 545	81 545	28 098	28 098	7 983	20 115	252.0%	81 545
Local Government Equitable Share		60 377	67 058	67 058	27 941	27 941	5 615	22 326	397.6%	67 058
Finance Management		1 292	2 132	2 132	17	17	178	(160)	-90.2%	2 132
EPWP Incentive		1 359	1 658	1 658	-	-	138	(138)	-100.0%	1 658
Municipal Infrastructure Grant (PMU)		849	895	895	91	91	75	16	21.7%	895
Municipal Infrastructure Grant (VAT)		1 499	2 218	2 218	49	49	185	(136)	-73.7%	2 218
Regional Bulk Infrastructure Grant (VAT)		90	1 976	1 976	-	-	165	(165)	-100.0%	1 976
Water Services Infrastructure Grant (VAT)		5	652	652	-	-	54	(54)	-100.0%	652
Integrated National Electrification Grant (VAT)		2 870	4 956	4 956	-	-	1 574	(1 574)	-100.0%	4 956
Provincial Government:		16 949	8 004	8 004	461	461	667	(206)	-30.8%	8 004
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		5 408	6 282	6 282	461	461	524	(62)	-11.9%	6 282
Thusong Service Centre (Sustainability Operational Support)		149	120	120	-	-	10	(10)	-100.0%	120
CDW Support		115	151	151	-	-	13	(13)	-100.0%	151
Human Settlement Development Grant		9 719	493	493	-	-	41	(41)	-100.0%	493
Financial Management Capability Grant		1 053	958	958	-	-	80	(80)	-100.0%	958
Municipal Interventions Grant		158	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant (VAT)		-	-	-	-	-	-	-	-	-
Loadshedding Relief Grant (Vat)		-	-	-	-	-	-	-	-	-
PGWC Financial Management Capacity Building Grant		250	-	-	-	-	-	-	-	-
Public Employment Support Grant		90	-	-	-	-	-	-	-	-
Municipal Library Support Grant		8	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		85 290	89 549	89 549	28 559	28 559	8 650	19 909	230.2%	89 549
Capital expenditure of Transfers and Grants										
National Government:		29 019	65 349	65 349	324	324	2 746	(2 422)	-88.2%	65 349
Municipal Infrastructure Grant (MIG)		10 199	14 783	14 783	324	324	1 232	(908)	-73.7%	14 783
Regional Bulk Infrastructure Grant (RBIG)		600	13 177	13 177	-	-	1 098	(1 098)	-100.0%	13 177
Water Services Infrastructure Grant		35	4 348	4 348	-	-	362	(362)	-100.0%	4 348
Integrated National Electrification Grant (INEG)		18 184	33 041	33 041	-	-	54	(54)	-100.0%	33 041
Provincial Government:		5	5 731	5 731	-	-	478	(478)	-100.0%	5 731
Human Settlement Development Grant (Capital)		-	5 731	5 731	-	-	478	(478)	-100.0%	5 731
Municipal Interventions Grant (Capital)		-	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		-	-	-	-	-	-	-	-	-
Loadshedding Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant (Capital)		5	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		29 024	71 080	71 080	324	324	3 224	(2 900)	-90.0%	71 080
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114 314	160 629	160 629	28 883	28 883	11 874	17 009	143.3%	160 629

The Municipality has received a total of R 47.784 million of its allocated grant budget. It has incurred expenditure of R 28.883 million (60.44%) on those grants.

2.6 Councillor and board member allowances and employee benefits

Table 17: SC8 Councillor and Staff Benefits

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July										
Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		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		4 684	4 889	4 889	417	417	392	25	6%	4 889
Pension and UIF Contributions		366	123	123	6	6	10	(4)	-38%	123
Medical Aid Contributions		87	78	78	7	7	6	1	12%	78
Motor Vehicle Allowance		140	600	600	20	20	48	(28)	-58%	600
Cellphone Allowance		421	449	449	31	31	36	(5)	-14%	449
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 697	6 139	6 139	481	481	492	(11)	-2%	6 139
% increase	4		7.7%	7.7%						7.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 301	3 520	3 520	253	253	293	(41)	-14%	3 520
Pension and UIF Contributions		128	586	586	0	0	49	(49)	-100%	586
Medical Aid Contributions		38	229	229	-	-	19	(19)	-100%	229
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		(89)	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		90	360	360	36	36	30	6	20%	360
Cellphone Allowance		108	222	222	8	8	19	(11)	-57%	222
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		13	80	80	0	0	7	(7)	-100%	80
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 589	4 997	4 997	297	297	416	(119)	-29%	4 997
% increase	4		93.0%	93.0%						93.0%
Other Municipal Staff										
Basic Salaries and Wages		84 976	95 148	95 148	6 589	6 589	7 847	(1 258)	-16%	95 148
Pension and UIF Contributions		13 363	16 580	16 580	1 136	1 136	1 367	(232)	-17%	16 580
Medical Aid Contributions		4 416	5 259	5 259	401	401	433	(32)	-7%	5 259
Overtime		4 024	4 615	4 615	399	399	376	24	6%	4 615
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 435	7 114	7 114	560	560	589	(28)	-5%	7 114
Cellphone Allowance		406	398	398	31	31	33	(2)	-7%	398
Housing Allowances		359	418	418	28	28	34	(7)	-20%	418
Other benefits and allowances		4 643	5 497	5 497	416	416	448	(32)	-7%	5 497
Payments in lieu of leave		571	1 188	1 188	99	99	99	-	-	1 188
Long service awards		532	592	592	49	49	49	-	-	592
Post-retirement benefit obligations		2 154	2 409	2 409	201	201	201	-	-	2 409
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		389	468	468	38	38	39	(1)	-3%	468
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		122 268	139 687	139 687	9 947	9 947	11 515	(1 568)	-14%	139 687
% increase	4		14.2%	14.2%						14.2%
Total Parent Municipality		130 555	150 822	150 822	10 725	10 725	12 423	(1 698)	-14%	150 822
			15.5%	15.5%						15.5%
Unpaid salary, allowances & benefits in arrears:										
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		130 555	150 822	150 822	10 725	10 725	12 423	(1 698)	-14%	150 822
% increase	4		15.5%	15.5%						15.5%
TOTAL MANAGERS AND STAFF		124 857	144 683	144 683	10 244	10 244	11 931	(1 687)	-14%	144 683

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
Month	2022/23	Budget Year 2023/24							
	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		5 439	5 439	324	324	5 439	5 115	94.0%	0%
August		7 039	7 039	-		12 478	-		
September		6 934	6 934	-		19 412	-		
October		7 217	7 217	-		26 629	-		
November		9 279	9 279	-		35 908	-		
December		6 889	6 889	-		42 797	-		
January		8 286	8 286	-		51 083	-		
February		10 684	10 684	-		61 767	-		
March		6 919	6 919	-		68 686	-		
April		6 739	6 739	-		75 426	-		
May		6 919	6 919	-		82 345	-		
June		3 650	3 650	-		85 995	-		
Total Capital expenditure	-	85 995	85 995	324					

The Municipality has a revised capital budget of R 85.995 million. It has incurred expenditure of R 324 thousand (0.38%) on the capital budget. The commitments (excluding VAT) for the capital projects are R423 thousand at the end of July 2023.

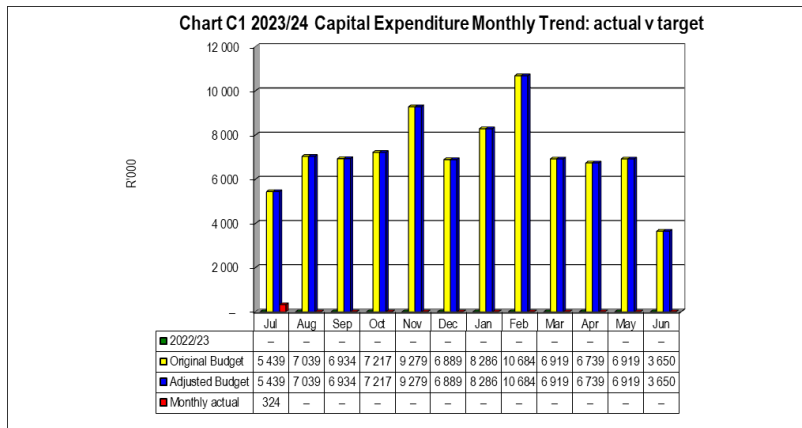


Figure 9: Capital Expenditure Monthly Trend (Actual vs Target)

Table 19: 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 - M01 July										
Description	Ref	2022/23	Budget Year 2023/24							
		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		19 123	56 296	56 296	-	-	3 804	3 804	100.0%	56 296
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		17 923	33 041	33 041	-	-	3 304	3 304	100.0%	33 041
<i>LV Networks</i>		17 923	33 041	33 041	-	-	3 304	3 304	100.0%	33 041
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 200	18 908	18 908	-	-	500	500	100.0%	18 908
<i>Distribution</i>		1 200	18 908	18 908	-	-	500	500	100.0%	18 908
Sanitation Infrastructure		-	4 348	4 348	-	-	-	-	-	4 348
<i>Waste Water Treatment Works</i>		-	4 348	4 348	-	-	-	-	-	4 348
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		1 317	2 576	2 576	-	-	258	258	100.0%	2 576
Community Facilities		1 317	2 576	2 576	-	-	258	258	100.0%	2 576
<i>Halls</i>		1 199	2 576	2 576	-	-	258	258	100.0%	2 576
<i>Public Ablution Facilities</i>		117	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		245	1 165	1 165	-	-	-	-	-	1 165
Computer Equipment		245	1 165	1 165	-	-	-	-	-	1 165
Furniture and Office Equipment		57	-	-	-	-	-	-	-	-
Furniture and Office Equipment		57	-	-	-	-	-	-	-	-
Machinery and Equipment		1 231	1 750	1 750	-	-	-	-	-	1 750
Machinery and Equipment		1 231	1 750	1 750	-	-	-	-	-	1 750
Transport Assets		-	5 000	5 000	-	-	500	500	100.0%	5 000
Transport Assets		-	5 000	5 000	-	-	500	500	100.0%	5 000
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	21 972	66 787	66 787	-	-	4 562	4 562	100.0%	66 787

Table 20: 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 - M01										
Description	Ref	2022/23	Budget Year 2023/24							
		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		1 237	1 900	1 900	-	-	50	50	100.0%	1 900
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	300	300	-	-	-	-	-	300
<i>Drainage Collection</i>		-	300	300	-	-	-	-	-	300
Electrical Infrastructure		1 237	1 100	1 100	-	-	-	-	-	1 100
<i>LV Networks</i>		1 237	1 100	1 100	-	-	-	-	-	1 100
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	500	500	-	-	50	50	100.0%	500
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		-	500	500	-	-	50	50	100.0%	500
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	1 237	1 900	1 900	-	-	50	50	100.0%	1 900

Table 21: SC13c Expenditure on Repairs and Maintenance by Asset Class

WC012 Cederberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July										
Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		15 102	18 316	18 316	761	761	1 434	672	46.9%	18 316
Roads Infrastructure		6 633	8 311	8 311	494	494	693	199	28.7%	8 311
Roads		6 149	7 126	7 126	430	430	594	164	27.5%	7 126
Road Structures		484	1 185	1 185	63	63	99	35	35.9%	1 185
Storm water Infrastructure		823	923	923	28	28	77	49	63.1%	923
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		776	852	852	28	28	71	43	60.0%	852
Attenuation		47	72	72	-	-	6	6	100.0%	72
Electrical Infrastructure		797	1 400	1 400	-	-	117	117	100.0%	1 400
LV Networks		797	1 400	1 400	-	-	117	117	100.0%	1 400
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 140	796	796	-	-	36	36	100.0%	796
Water Treatment Works		28	147	147	-	-	12	12	100.0%	147
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 112	649	649	-	-	24	24	100.0%	649
Sanitation Infrastructure		5 191	5 849	5 849	239	239	487	248	50.9%	5 849
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 049	5 618	5 618	239	239	468	229	48.9%	5 618
Waste Water Treatment Works		143	231	231	-	-	19	19	100.0%	231
Solid Waste Infrastructure		518	1 038	1 038	-	-	24	24	100.0%	1 038
Landfill Sites		518	1 038	1 038	-	-	24	24	100.0%	1 038
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		7 636	9 482	9 482	632	632	790	158	20.0%	9 482
Community Facilities		6 615	7 938	7 938	570	570	662	91	13.8%	7 938
Halls		1 093	1 185	1 185	72	72	99	26	26.8%	1 185
Libraries		-	500	500	-	-	42	42	100.0%	500
Cemeteries/Crematoria		9	53	53	-	-	4	4	100.0%	53
Public Open Space		5 513	6 200	6 200	498	498	517	19	3.6%	6 200
Sport and Recreation Facilities		1 021	1 544	1 544	62	62	129	67	51.9%	1 544
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1 021	1 544	1 544	62	62	129	67	51.9%	1 544
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		17	480	485	-	-	45	45	100.0%	485
Operational Buildings		17	480	485	-	-	45	45	100.0%	485
Municipal Offices		17	480	485	-	-	45	45	100.0%	485
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		59	148	148	-	-	12	12	100.0%	148
Computer Equipment		59	148	148	-	-	12	12	100.0%	148
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		74	296	296	-	-	25	25	100.0%	296
Machinery and Equipment		74	296	296	-	-	25	25	100.0%	296
Transport Assets		4 122	3 854	3 854	15	15	275	260	94.6%	3 854
Transport Assets		4 122	3 854	3 854	15	15	275	260	94.6%	3 854
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	27 011	32 575	32 580	1 409	1 409	2 581	1 172	45.4%	32 580

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

2.9 Other supporting documents

Cederberg Local Municipality	
Bank Reconciliation	
JUL 2023	
	Amount
Bank Statement Balance	1 489 660.80
72194774	-0.00
72194480	0.00
82163324	1 450 006.66
32630263	39 654.14
Cashbook Balance	32 253 965.06
39999010203	-
39999010204	-
39999010301	392 016.10
39999010302	669 975.37
39999010303	-222 129.12
39999010305	-2 694.00
39999010701	2 860 038.86
39999010702	534 520 848.78
39999010703	-505 338 733.36
39999010704	385 519.08
39999010705	-1 012 890.42
39999010802	12 164.89
39999010805	-10 554.89
39999010902	70 132.34
39999010905	-69 728.57
Difference	-30 764 304.26
Reconciling Items	
	Difference
Debtor Payments	-
Cashier Receipts	-43 270.40
Bank Deposits	-10 088 407.47
EFT Payments made after period end	-12 207 411.32
Post Office	-3 248.81
Wages, Salaries and Council paid after period end	-696 516.31
Funds Transferred to investment account	-500 000.00
Sweeping/Offlines to be captured	-844 263.21
Other	-6 381 186.74
	-30 764 304.26
Unreconciled Difference	0.0

Figure 10: Bank Reconciliation

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

I, G. Matthyse, the Municipal Manager of Cederberg Municipality, hereby certify that –

(Mark as appropriate)

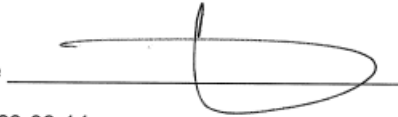
- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

For the month of July 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: 2023-08-14