

# **CEDERBERG MUNICIPALITY**

## **Monthly Budget Statement**

**AUGUST 2023**



In-Year Report of the Municipality

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

# TABLE OF CONTENTS

GLOSSARY.....		5
LEGISLATIVE FRAMEWORK: .....		7
<b>1</b>	<b>PART 1: IN-YEAR REPORT .....</b>	<b>10</b>
1.1	MAYOR’S REPORT.....	10
1.1.1	<i>Implementation of budget in terms of SDBIP.....</i>	<i>10</i>
1.1.2	<i>Financial problems or risks facing the Municipality.....</i>	<i>10</i>
1.1.3	<i>Other information .....</i>	<i>10</i>
1.2	COUNCIL RESOLUTIONS.....	11
1.3	EXECUTIVE SUMMARY .....	12
1.3.1	<i>Introduction.....</i>	<i>12</i>
1.3.2	<i>Consolidated Performance.....</i>	<i>12</i>
1.3.3	<i>Compliance in terms of Municipal Debt Relief .....</i>	<i>23</i>
1.3.4	<i>Material variances from SDBIP .....</i>	<i>25</i>
1.3.5	<i>Remedial or Corrective Steps .....</i>	<i>25</i>
1.4	IN-YEAR BUDGET STATEMENT TABLES.....	25
<b>2</b>	<b>PART 2: SUPPORTING DOCUMENTATION .....</b>	<b>35</b>
2.1	DEBTORS’ ANALYSIS .....	35
2.2	CREDITORS’ ANALYSIS.....	36
2.3	INVESTMENT PORTFOLIO ANALYSIS .....	37
2.4	LONG TERM LIABILITIES.....	38
2.5	ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE .....	39
2.6	COUNCILOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS .....	41
2.7	CAPITAL PROGRAM PERFORMANCE.....	42
2.8	MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN.....	46
2.9	OTHER SUPPORTING DOCUMENTS .....	47
2.10	MUNICIPAL MANAGER’S QUALITY CERTIFICATION.....	48

## **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 .....	26
Table 5: C2 Statement of Financial Performance (Functional Classification) .....	27
Table 6: C3 Financial Performance (Revenue and Expenditure by Municipal Vote) .....	28
Table 7: C4 Financial Performance (Revenue and Expenditure).....	29
Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding) .....	30
Table 9: C6 Financial Position .....	32
Table 10: C7 Cash Flow .....	33
Table 11: SC9 Actuals and Revised Targets for Cash Receipts .....	34
Table 12: SC3 Aged Debtors.....	35
Table 13: SC4 Aged Creditors.....	36
Table 14: SC5 Investment Portfolio .....	37
Table 15: SC6 Transfers and Grant Receipts .....	39
Table 16: SC7(1) Transfers and Grant Expenditure.....	40
Table 17: SC8 Councilor and Staff Benefits .....	41
Table 18: SC12 Capital Expenditure Trend.....	42
Table 19: SC13a Capital Expenditure on New Assets by Asset Class .....	43
Table 20: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class .....	44
Table 21: SC13c Expenditure on Repairs and Maintenance by Asset Class .....	45

## LIST OF FIGURES

Figure 1: Capital Sources of funding & Expenditure .....	15
Figure 2: Collection Rate .....	16
Figure 3: Monthly Ratios.....	17
Figure 4: Progress on Budget Funding Plan .....	22
Figure 5: Compliance Certificate Municipal Debt Relief .....	25
Figure 6: Aged Debtors Analysis .....	35
Figure 7: Consumer Debtors by Debtor Customer Category.....	36
Figure 8: Aged Creditors Analysis .....	37
Figure 9: Long Term Liabilities .....	38
Figure 10: Capital Expenditure Monthly Trend (Actual vs Target) .....	42
Figure 11: Bank Reconciliation.....	47

## 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 August 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	27 407 819.07	90 282 944.75	64 159 283.00	26 123 661.75	40.72%
Total Operating Expenditure	305 731 962.46	394 800 236.00	394 800 236.00	32 874 927.60	55 629 350.68	64 480 481.00	- 8 851 130.32	-13.73%
<i>Surplus/(Deficit)</i>	<b>47 506 369.20</b>	<b>- 23 098 150.00</b>	<b>- 23 098 150.00</b>	<b>- 5 467 108.53</b>	<b>34 653 594.07</b>	<b>- 321 198.00</b>	<b>34 974 792.07</b>	<b>-10888.86%</b>
Capital Transfers and Subsidies (Monetary allocations)	29 023 981.16	71 079 623.00	71 079 623.00	1 665 944.81	1 989 922.77	6 496 485.00	- 4 506 562.23	-69.37%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	<b>76 530 350.36</b>	<b>47 981 473.00</b>	<b>47 981 473.00</b>	<b>- 3 801 163.72</b>	<b>36 643 516.84</b>	<b>6 175 287.00</b>		
Total Capital Expenditure	33 997 647.34	85 994 625.00	85 994 625.00	1 665 944.81	1 989 922.77	12 800 924.00	-10 811 001.23	-84.45%

Actuals for operating revenue and expenditure were above and below YTD budget respectively. Variances for revenue was 40.72% above whilst the variance for operating expenditure was 13.73% below YTD budget.

The operating revenue realised is R 26.124 million above YTD budget while operating expenditure was R 8.851 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 10.811 million below YTD budget. The total budget is R 85.995 million and R 1.990 million expenditure has been incurred. The year to date budget for capital projects are highly dependent on timelines set by user departments in compiling the original budget. Should there be material deviations in timelines and in effect expenditure, the actuals will differ from the year to date projections. Detail on the variance will be explained in section 1.3.2.3.

#### 1.3.2.1 Revenue by Source

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

**Table 2: Revenue by Source**

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August									
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
<b>R thousands</b>									
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	110 017	110 746	110 746	12 989	25 602	19 998	5 604	28.03%	110 746
Service charges - Water	29 642	31 298	31 298	2 617	5 159	5 216	(57)	-1.10%	31 298
Service charges - Waste Water Management	12 937	14 660	14 660	1 311	2 700	2 443	257	10.52%	14 660
Service charges - Waste management	14 151	15 272	15 272	1 128	2 293	2 545	(252)	-9.92%	15 272
Agency services	3 782	3 841	3 841	450	752	640	111	17.41%	3 841
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 964	10 876	10 876	640	1 279	1 813	(534)	-29.46%	10 876
Interest earned from Current and Non Current Assets	1 893	1 269	1 269	407	575	212	364	171.82%	1 269
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	747	941	941	54	103	157	(54)	-34.49%	941
Licence and permits	2	-	-	-	-	-	-	-	-
Operational Revenue	946	704	704	370	430	79	351	447.23%	704
<b>Non-Exchange Revenue</b>									
Property rates	70 382	73 339	73 339	5 407	20 105	12 223	7 882	64.49%	73 339
Surcharges and Taxes	33	1	1	-	-	0	(0)	-100.00%	1
Fines, penalties and forfeits	10 177	11 555	11 555	102	202	1 926	(1 724)	-89.49%	11 555
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	86 232	89 549	89 549	1 295	29 854	15 745	14 109	89.61%	89 549
Interest	-	-	-	323	640	-	640	#DIV/0!	-
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 500	2 500	-	-	417	(417)	-100.00%	2 500
Other Gains	8 068	910	910	-	-	152	(152)	-100.00%	910
Discontinued Operations	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>363 416</b>	<b>371 702</b>	<b>371 702</b>	<b>27 408</b>	<b>90 283</b>	<b>64 159</b>	<b>26 124</b>	<b>40.72%</b>	<b>371 702</b>

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

**Service Charges - Electricity:** The variance is 28.03% 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 10.52% above YTD budget. This is due to the tariff increase implemented.

**Agency Services:** The variance is 17.41% above YTD budget. This income is seasonal and dependent on the number of transactions. More transactions took place for motor vehicle registrations, applications for licenses etc.

**Rental from Fixed Assets:** The variance is 34.49% below YTD budget. Bulk of the variance is due to rental for commonage which will be accounted for on a monthly basis. It was done on an annual basis previously.

**Operational Revenue:** The variance is 447.23% above YTD budget. This is due to an amount received for sale of land.

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

**Fines, penalties and forfeits:** Fines issued is 89.49% below YTD budget. The Municipality has concluded the tender process. The service provider is on site.

**Transfers and Subsidies - Operational:** There is a variance of 89.61% 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) - M02 August									
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
<b>Expenditure By Type</b>									
Employee related costs	124 857	144 683	144 683	10 271	20 515	23 826	(3 311)	-13.90%	144 683
Remuneration of councillors	5 697	6 139	6 139	479	960	984	(24)	-2.43%	6 139
Bulk purchases - electricity	92 504	95 123	95 123	12 219	17 610	15 854	1 756	11.08%	95 123
Inventory consumed	10 542	12 291	12 443	953	1 016	2 008	(992)	-49.40%	12 443
Debt impairment	30 702	30 239	30 239	2 520	5 040	5 040	-		30 239
Depreciation and amortisation	25 213	29 617	29 617	2 467	4 935	4 936	(1)	-0.02%	29 617
Interest	13 042	15 789	15 789	1 168	2 247	2 631	(385)	-14.63%	15 789
Contracted services	31 392	33 651	33 687	1 103	1 103	5 441	(4 338)	-79.73%	33 687
Transfers and subsidies	358	30	30	-	-	5	(5)	-100.00%	30
Irrecoverable debts written off	-	-	-	-	-	-	-		-
Operational costs	24 162	26 328	26 140	1 695	2 204	3 604	(1 400)	-38.84%	26 140
Losses on Disposal of Assets	135	-	-	-	-	-	-		-
Other Losses	-	910	910	-	-	152	(152)	-100.00%	910
<b>Total Expenditure</b>	<b>358 604</b>	<b>394 800</b>	<b>394 800</b>	<b>32 875</b>	<b>55 629</b>	<b>64 480</b>	<b>(8 851)</b>	<b>-13.73%</b>	<b>394 800</b>

**Employee Related Cost:** Expenditure is 13.39% below YTD budget. This is due to appointment that still needs to be made for senior positions and resignations.

**Bulk Purchases - Electricity:** Expenditure is currently 11.08% above YTD budget. This is due to load shedding experienced as well as the high demand season.

**Inventory Consumed:** Inventory consumed is 49.4% below YTD budget due to cost containment measures implemented. The system has been opened for transactions and load-shedding stages has increased.

**Interest:** The expenditure incurred is 14.63% below YTD budget due to loans that is due for payment on a quarterly basis.

**Contracted Services:** The expenditure is 79.73% below YTD budget. This is due to security invoices that needs to be accounted for and lower expenditure on other items.

**Transfers and Subsidies:** No transaction to date.

**Operational Costs:** Expenditure is 38.84% below YTD budget due to cost containment measures implemented.

**Other Losses:** No transactions to date.

### 1.3.2.3 Capital Expenditure

The breakdown for capital expenditure is as follows:

	Budget (R'000)	Actual (R'000)	% Expenditure
Grants	71 080	1 990	2.80%
Internally Generated Funds	14 915	-	0.00%
Total	85 995.00	1 990.00	2.80%

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

The capital expenditure is 84% below YTD budget.

**Grants:** The major projects funded by grants are MIG, INEP, RBIG, WSIG and ISUPG. For MIG WWTW Clanwilliam Request for tender has been completed by user department. BSC was held on 24 August 2023. Tender was advertised on 31 August 2023. For MIG Construction of Multi-Purpose Centre: Due to poor performance, the Municipality terminated the contract on 18 August 2023. BSC was held on 24 August 2023. Tender was advertised on 31 August 2023. For MIG Graafwater Roads, Project (Phase 1) is completed. For RBIG, the adjudication process is completed in the previous financial year. No new claims submitted or received. For ISUPG, project has not yet started in new year. For WSIG, the project is in design phase. Design phase is 50% complete. Bid Specifications Committee and advert to take place in September 2023.

**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 completed. All bidders did not comply with Specifications. Tenders for the electricity department will be advertised during November 2023.

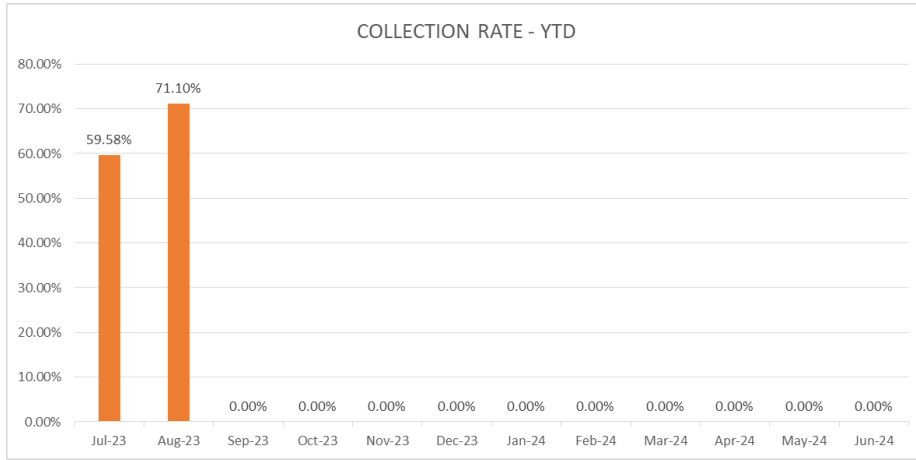
**Borrowing:** No projects are funded by means of borrowing.

### 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 has increased to 71.10% for August 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	YTD Aug 2023
1 Capital expenditure to Total expenditure	10% - 20%	12.0%	1.4%	3.5%
2 Repairs and maintenance to PPE	8%	1.6%	0.0%	0.2%
3 Annual collection rate	95%	91.3%	59.6%	71.1%
4 Bad debts written off vs bad debt provision	100%	32.4%	0.2%	0.4%
5 Net debtors days	30 days	37	681	284
6 Cash/Cost coverage ratio	1 - 3 months	0	1.57	1.14
7 Current ratio	1.5 - 2:1	0.40	1.22	1.03
8 Capital cost as % of total operating expenditure	6% - 8%	1.6%	1.1%	1.1%
9 Debt (total borrowings) as a % of Revenue	< 45%	2.5%	1.4%	4.9%
10 Net operating surplus margin	0%	-10.2%	12.6%	38.4%
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	961
16 Irregular, fruitless and wasteful unauthorised exp.	0%			
17 Remuneration as % of total operating expenditure	25% - 40%	37.4%	47.1%	38.6%
18 Contracted services as a % of total operating expenditure	2% - 5%	13.4%	0.0%	2.0%
19 Capital budget implementation indicator	95% - 100%	65.1%	5.6%	15.5%
20 Operating expenditure budget implementation indicator	95% - 100%	91.5%	70.8%	86.3%
21 Operating revenue budget implementation indicator	95% - 100%	96.2%	92.9%	140.7%
22 Billed revenue budget implementation indicator	95% - 100%	100.0%	149.8%	129.2%

**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	Impact on Cashflow & Budget
<b>Pillar 1: Positive cash flows with a focus on revenue from trading services</b>					
Positive cash flows with a focus on revenue from trading services	Developing and approve a new Long Term Financial Plan (10 - 15 years which will link to the Strategy of the Municipality)	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed	Adverse
	Predicting future municipal revenue (Part of LTFF)	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed	Adverse
	Estimating future operational expenditure (Part of LTFF)	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed	Adverse
	Determining future capital demand by:	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed	Adverse
	Liquidity and ratio management (Part of LTFF)	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed	Adverse
	Review and amend the creditors' payment policy and perform creditor classification and prioritization.	Accountant Expenditure	Daily	Daily activity	High
	Institutionalise pre-determined creditors payment dates and implement expenditure and creditors management.	Accountant Expenditure	Monthly	Done for August 2023.	High
	Determine cash requirements through the Long Term Financial Plan	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed	High
	Daily management and monitoring of cash-flow with weekly reporting	Chief Financial Officer, Manager Revenue & Accountant Expenditure	Daily	Done on a daily basis - Done for August 2023	Adverse
	Review long-term debt and restructure where economic benefits can be attained	Chief Financial Officer		Finalised	Low
<b>Pillar 2: Implementation of cost containment measures and a reduction of expenditure</b>					
Implementation of cost containment measures and a reduction of expenditure	Review all pending litigation and determine settlement based on success vs. future projected costs	Manager Legal Services & Manager Human Resources		Finalised	Low
	Review all legal contracts with service providers to reduce costs	Manager Legal Services		Finalised	Low
	Appoint consultant to conduct recommended Electricity Tariff investigation and implement recommendations	Manager Electro Technical Services	31-Dec-23	COS study finalised. Nersa to approve our COS application	High
	Finalise and agree on the Notified Maximum Demand rate to reduce penalties.	Manager Electro Technical Services	30-Sep-23	Application has been lodged for NMD increase. To be completed by Sept. 2023.	High
	Renegotiate the Eskom payment agreement on the arrears	Municipal Manager & Chief Financial Officer	31-Dec-22	Meeting was held with ESKOM during September 2022. Assistance has been sought from Provincial Treasury.	Low
	NERSA increases for Eskom vs. Municipal increases	Manager Electro Technical Services & Manager Revenue		Finalised	Low
	Illegal connections	Manager Electro Technical Services	Monthly	Ongoing weekly and monthly inspections. Electrician disconnects as inspections are performed.	Adverse
	Contracted services	Accountant Budget and Reporting		Finalised	Low
	Operational expenditure	Accountant Budget and Reporting		Finalised	High
	Reduce water and electricity losses	Manager Water, Manager Electro Technical Services & Manager Revenue	Ongoing	Municipality appointed a consultant to compile a Water conservation and demand management plan. The draft report has been issued to the Municipality in October 2022. Final report will be issued . Further actions ; the municipality will approach PT with a Business Plan to perform a War on Leaks Project as identified by CFO.	Adverse
	Installing grids at all network stations	Manager PMU	Ongoing	An application was lodged to the Department of Local Government for a support grant to fund this project. The application was unsuccessful. Time has now become limited to complete the project in this year, therefore the user department will request provision in the 2023-24 draft budget for this project.	High
	Cost benefit analysis of training vs appointing contractors	Manager Electro Technical Services	Ongoing	Request has been submitted to HR department	High

Pillar 3: Realistic debtors' collection rate with incremental improvements year on year					
Debt Collection					
Realistic debtors' collection rate with incremental improvements year on year	Accurate calculations and timeous reporting of revenue due and outstanding debtors on a monthly basis, thereby enabling appropriate monitoring and oversight of debt collection practices and timely action with regards to debt impairment	Manager Revenue & Accountant Service Charges	Monthly	Done for August 2023.	Adverse
	Allocating sufficient staff/ capacity to proactively drive the revenue management and debt collection functions and policies, in order to intensify revenue collections.	Manager Revenue, Accountant Service Charges & Accountant Credit Control & Debt Collection	30/10/2023	Organogram review in process for restructuring.	High
	Start with the highest outstanding debt, handover to attorneys and attach assets where necessary	Accountant Service Charges	28/02/2024	We are planning to terminate contract with existing service provider, due to poor performance.	High
	Dedicated person to be assigned to manage the legal collection process	Manager Revenue & Accountant Credit Control & Debt Collection	31/12/2023	Accountant Credit Control Vacancy to be advertised soon.	High
	Resources to be made available to reconcile the funds received from attorneys performing the legal collection	Manager Revenue & Accountant Credit Control & Debt Collection	31/12/2023	Accountant Credit Control Vacancy to be advertised soon.	High
	A dedicated person to be identified to manage and recover Government Debt	Accountant Credit Control & Debt Collection	31/12/2023	Accountant Credit Control Vacancy to be advertised soon.	Medium
	Electricity to be cut primary residence where account holders are in arrears with property rates and service charges (for those residents who reside in the Cederberg Municipal area).	Accountant Credit Control & Debt Collection	Monthly	Done for August 2023.	Adverse
	Staff debt to be deducted from salary and current arrangements to be reviewed.	Accountant Service Charges & Accountant Credit Control & Debt Collection	Monthly	Done for August 2023.	Adverse
	Personnel to be tasked for tracing Municipal Account to PayDay system	Accountant Service Charges & Accountant Credit Control & Debt Collection	31/12/2023	Done quarterly.	Low
	Review all existing arrangements with outstanding debtors and monitor stringently on a monthly basis	Accountant Credit Control & Debt Collection	Monthly	Done for August 2023.	High
	Compile an arrangement register to be monitored and updated on a monthly basis	Accountant Credit Control & Debt Collection	Monthly	Done for August 2023.	Adverse
	Indigent usage to be reassessed to determine whether they are indigent	Accountant Credit Control & Debt Collection	31/03/2024	Finalised for the new financial year. Perform verification each quarter. Application for funds for system to the necessary assessment for indigents.	High
	Person to be tasked to monitor the indigent register	Accountant Credit Control & Debt Collection	31/12/2023	Accountant Credit Control Vacancy to be advertised soon.	High
	No unblocking after hours	Accountant Service Charges	Ongoing	Instruction was sent to employees to only unblock during office hours. Notice was also given to the public.	High
	Electricians should not take any instructions from clients	Manager Electro Technical Services & Electricians	Finalised	Already communicated as such to electricians.	Adverse
	Political interference with credit control measures should not be tolerated – related queries to be directed to the CFO	Chief Financial Officer	Ongoing	Ongoing	Adverse
	Warrants to be reviewed for outstanding traffic fines	Manager Protection Services	31-Oct-23	Discussions took place with magistrates office and they informed us that they are under staffed and do not have enough resources.	Adverse
	Discussions to be held with prosecutor regarding reduction of fines	Manager Protection Services	31-Oct-23	The prosecutor informed us of the discretion being used according to the plea letters submitted.	High
	Resources to be aligned with the timing of cutting electricity	Manager Electro Technical Services	Ongoing	Resources remains a challenge. Timing is of the essence and the Finance and Technical Management is working closely together.	High
	Cut electricity on a Bi - weekly basis	Accountant Service Charges & Accountant Credit Control & Debt Collection	Monthly	Blocklist prepared and implemented for August 2023.	Adverse
	Inspect prepaid meter report to identify where there was no purchases for 3 months	Chief Financial Clerk: Revenue Service Charges	Monthly	Done for August 2023.	Adverse
	Investigation to be lodged with results from the above activity to establish whether the meter is faulty or whether it has been by-passed.	Manager Revenue & Accountant Service Charges, Manager Electro Technical Services	Monthly	Done for August 2023.	High
	Accelerate integration between Phoenix and Contour to automate debt collection on outstanding prepaid clients	Manager Revenue & Accountant Service Charges	31/03/2024	Project 85% completed.	High
	Team to be established to attend to account queries and accelerate debt collection	Accountant Service Charges & Chief Clerk Service Charges	Monthly	Team established. Customer Care module to be implemented to properly manage progress on account queries. Training were received for Customer care Module in August 2023.	Adverse
	Complaint register to be integrated with collaborator to be properly managed	Communication Officer ,Manager Revenue & Customer Care Clerk	31-Dec-23	Training Received in August 2023.	High
	Consolidate property rates and service charges accounts to address tenants bills overdue and owner does not take responsibility for the outstanding account.	Accountant Service Charges & Chief Clerk Service Charges	31/03/2024	Project 40% completed.	High

Revenue Enhancement					
Realistic debtors' collection rate with incremental improvements year on year	Performing a complete meter audit of metered services	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges	30-Sep-23	In Progress	Adverse
	Physical verification of unreadable meters, meters to be replaced.	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges	31-Oct-23	Identification completed. Meters has been bought and delivered. List has been completed and has been sent to Technical Department for installation. For the water meter replacement Citrusdal is 75% complete, Clanwilliam 80% complete, Graafwater 100% complete and Lambertsbay 80% complete.	Adverse
	Performing a verification of all services and service connection points	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges	30-Jun-23	Finalised	Adverse
	Perform supplementary valuations on a quarterly basis	Manager Revenue & Property Rates and Valuations Officer	Quarterly	Draft SV2 batch 1 to be submitted to The Municipal Valuer by end of September 2023.	Adverse
	Performing debtor data analysis and cleansing	Manager Revenue & Accountant Service Charges	30-Jun-23	Finalised	Adverse
	Performing a complete indigent verification process	Accountant Credit Control & Debt Collection	30-Oct-23	Ongoing: DCOG is assisting in the process.	Adverse
	TID PREPAID METER ROLL OVER PROJECT TO BE CONDUCTED ASAP	All TID meters to be completed by June 2024 with roll over	30-Jun-24	Project 20% completed	Adverse
	Analysing electricity losses and draft a loss control program	Manager Electro Technical Services, Manager Revenue, Accountant Service Charges, Accountant Budget & Reporting	Ongoing	Loss control program to be completed end of June 2024	High
	Apply cost-reflective tariff modelling	Chief Financial Officer & Manager Revenue	Annually	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.	High
	Formal tender process to be followed to appoint a service provider to realise revenue from traffic fines	Manager Protection Services	30-Aug-23	Procurement complete. SLA signed.	Adverse
	Tariffs on penalties and fines to be reviewed	Chief Financial Officer & Manager Revenue	Annually	To be reviewed with draft budget 2024-2025	High
	Illegal usage of electricity in informal settlements to be mitigated.	Manager Electro Technical Services	Ongoing	Ongoing weekly and monthly inspections. Electrician disconnects as inspections are performed.	Adverse
	Industrial effluent program to be implemented	Manager PMU & Manager Rural Development	30-Nov-23	Meetings to be set up with major effluent customers. Testing has been done with two of the 10 major customers. Tariff was approved with Annual Budget & policy updated	High
	Revenue enhancement to be done for resorts	Manager Resorts	31-Oct-23	Meeting has been held where alternative ideas were discussed for additional income	Adverse
Handheld meter devices to be purchased to improve billing integrity	Manager Revenue & Accountant Budget and Reporting	30-Jun-24	Handheld meters has been procured. Implementation to commence.	Medium	
Customer Care					
Realistic debtors' collection rate with incremental improvements year on year	Improve community access points	Manager Revenue & Accountant Service Charges	Ongoing	Ongoing	High
	Set benchmarks for activities relating to complaints	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges & Customer Care Clerk	30-Jun-24	Customer Care module to be implemented to properly manage progress on account queries. Training were received for Customer care Module in August 2023.	High
	Set service level standards for customer responses	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges & Customer Care Clerk	Annually	Done for 2023-2024 Financial year. To be reviewed with Final Budget 2024-2025	High

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, Manager Revenue & Accountant Expenditure	Daily	Done on a daily basis - Done for August 2023	Adverse
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	Where the Municipality acts as agents, discussions should be held with department to make payments directly to service providers	Adverse
Pillar 6: Other Measures					
Assets Management, SCM, Organisational Review	Draft Review and implement Asset Procedure Manual.	Accountant Assets	31-Mar-24	Ongoing	High
	Draft asset maintenance plans for all asset categories.	Director Technical Services & Accountant Assets	31-Mar-24	Ongoing	High
	Perform a municipal strategic asset assessment programme.	Chief Financial Officer & Accountant Assets	31-Mar-24	Ongoing	High
	Update master plans for all Infrastructure assets.	Manager Water and Sanitation, Manager Civil Services, Manager Town Planning & Manager Solid Waste	31-Mar-24	Appointments were made to update master plans. Meetings has been held with consultants. SDF to be completed by 30 June 2023. The master plan for solid waste has been received and will go out on a public participation process. The Water and Waste Water Master plan is expected to be received in February 2023, after which it also has to go out on a public participation process. The technical directorate will communicate with the service provider with regards to the appointment for the roads master plan.	High
	Perform a land audit to identify all municipal assets.	Manager Administration & Accountant Assets	30-Sep-23	The asset department is currently busy with the reconciliation of the asset register and the Cape Farming mapping system. To be completed by end of September 2023	Medium
	Perform performance assessment of all municipal properties.	Manager Administration & Accountant Assets	30-Sep-23	The asset department is currently busy with the reconciliation of the asset register and the Cape Farming mapping system. To be completed by end of September 2023	Medium
	Draft a municipal asset management strategy inclusive of a performance and disposal framework.	Chief Financial Officer & Accountant Assets	Annually	Asset Management Policy was aligned with the SCM policy and Asset Transfer Regulations	Medium
	Review and Implement electronic Contract Management system	Manager Supply Chain	Annually	Implemented for the current year	Medium
	Develop and centralise online Procurement and Record Management System with a document checklist for each bid.	Manager Supply Chain	Annually	Implemented for the current year.Con	High
	Organise training for all Bid Committees	Manager Supply Chain	Annually	Training done - 22 AUGUST 2023	High
	Develop standard operating procedures for all procurement cycles	Manager Supply Chain	Annually	Implemented for the current year	High
	Finalize placement of staff	Manager Human Resources	30-Apr-24	Department Local Government to assist with new staff establishment. Estimated implementation will be 2023-24 financial year.	High
	Draft and amend Job descriptions	Manager Human Resources	30-Apr-24	Amended as duties changes	High
	Send post/Job description for job evaluation	Manager Human Resources	Quarterly	Done on quarterly basis if applicable.	High
	Fill critical vacancies – Municipal Manager, Director Engineering Services, Director Finance and key management staff	Municipal Manager & Manager Human Resources	30-Oct-23	Position for DTS will be readvertised.	Adverse

COLOUR CODE	
URGENT/ OVERDUE	
WIP	
COMPLETED	
ONGOING	

Figure 4: Progress on Budget Funding Plan

### 1.3.3 Compliance in terms of Municipal Debt Relief

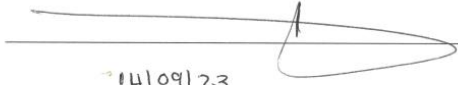
Municipal Debt Relief Conditions (Monthly reporting)			Choose from drop down list
Condition	6,3 + 6,12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):	
1	6.12.2	- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	Yes
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes
4	6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	Yes
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	Yes
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)		Select
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	No
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	No
9	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to "balance" the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i>	Yes
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No".</i>	Yes
11	6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	Yes
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	Na
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
14	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority, firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	Yes
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilo watt electricity and 6 Kilolitres water, respectively? <i>Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</i>	No
6.6	Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		

19	6.7	Maintain a minimum average quarterly collection of property rates and services charges – - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter	The collection rate for August is reported at 71.1%. This is due to the annual billing of property rates. The consumers are granted until September each year to settle. After this, the collection rate is expected to increase. The average collection rate for June, July & August was 74%. This is reported in the monthly s71 statements.
		Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.		
20	6.7.1	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of the National Treasury that –		
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	not yet the end of a quarter	
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	not yet the end of a quarter	
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	not yet the end of a quarter	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No	The municipality does not have smart meters yet.
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRF with a smart pre-paid meter?	No	The municipality does not have a policy relating to smart prepaid meters yet.
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	No	No provision has been made for prepaid meters yet. Allocations to be revised with adjustment budget.
	6.8	Municipality's Completeness of the revenue base –		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No	As indicated in the application, the information will be available in the prescribed NT format within the first 3 months of financial year.
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement.	Yes	As indicated in the application, the information will be available in the prescribed NT format within the first 3 months of financial year.
28	6.8.2	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://guploadportal.treasury.gov.za?">https://guploadportal.treasury.gov.za?</a>	Yes	Quarter 4 reconciliation of the municipality has been uploaded.
	6.9	Monitor and report on implementation –		
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	The progress is reported in the S71 report on a monthly basis.
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	6.9.1 = Yes	Progress is reported in the S71 report on a monthly basis
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za?">https://guploadportal.treasury.gov.za?</a>	No FRP	
		Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.		
	6.10	Provincial Treasury Note - Provincial Treasury certification of municipal compliance - in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:		
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za?">https://guploadportal.treasury.gov.za?</a> Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	Yes	
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.	No	
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.	No	The Municipality has not taken on additional borrowings.
	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	The Municipality has a separate account in which consumers are able to pay their monthly accounts. This account sweeps daily to the Primary Bank Account from which payments are made.
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.4(3).	No	The municipality meets its commitment to settle current account for Eskom. The outstanding amount is paid in terms of the arrangement.
39	6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	Submitted with this report
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	Yes	No debt written off to date. Debt has been accounted for under long term liabilities
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	



Note: In applying for Municipal Debt Relief as set out in paragraph 3. of SDBIP Circular no. 124, the request of a municipality that during the execution of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NEMA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement signed with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's water support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's assets that are the subject of municipal debt relief, etc.

PF: HOD/ NT / MM Name: MR G. F. MATTHYSE

Signature of HOD/ NT/ MM: 

Date: 14/09/23

\*\* Note – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.

### Figure 5: Compliance Certificate Municipal Debt Relief

The Municipality has indicated in their action plan submitted to National & Provincial Treasury that information regarding collection rate per ward as well as Property Rates information will be available within the first 3 months of financial year.

#### 1.3.4 Material variances from SDBIP

None

#### 1.3.5 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 - M02 August									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	70 382	73 339	73 339	5 407	20 105	12 223	7 882	64%	73 339
Service charges	166 746	171 976	171 976	18 045	35 754	30 203	5 552	18%	171 976
Investment revenue	1 893	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 893	1 269	1 269	407	575	212	364	172%	1 269
Other own revenue	122 502	125 118	125 118	3 549	33 848	21 522	12 326	57%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>363 416</b>	<b>371 702</b>	<b>371 702</b>	<b>27 408</b>	<b>90 283</b>	<b>64 159</b>	<b>26 124</b>	<b>41%</b>	<b>371 702</b>
Employee costs	124 857	144 683	144 683	10 271	20 515	23 826	(3 311)	-14%	144 683
Remuneration of Councillors	5 697	6 139	6 139	479	960	984	(24)	-2%	6 139
Depreciation and amortisation	25 213	29 617	29 617	2 467	4 935	4 936	(1)	-0%	29 617
Interest	13 042	15 789	15 789	1 168	2 247	2 631	(385)	-15%	15 789
Inventory consumed and bulk purchases	103 046	107 414	107 566	13 171	18 626	17 862	764	4%	107 566
Transfers and subsidies	358	30	30	-	-	5	(5)	-100%	30
Other expenditure	86 391	91 128	90 976	5 318	8 347	14 236	(5 889)	-41%	90 976
<b>Total Expenditure</b>	<b>358 604</b>	<b>394 800</b>	<b>394 800</b>	<b>32 875</b>	<b>55 629</b>	<b>64 480</b>	<b>(8 851)</b>	<b>-14%</b>	<b>394 800</b>
<b>Surplus/(Deficit)</b>	<b>4 812</b>	<b>(23 098)</b>	<b>(23 098)</b>	<b>(5 467)</b>	<b>34 654</b>	<b>(321)</b>	<b>34 975</b>	<b>-10889%</b>	<b>(23 098)</b>
Transfers and subsidies - capital (monetary allocations)	29 925	71 080	71 080	1 666	1 990	6 496	(4 507)	-69%	71 080
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>34 736</b>	<b>47 981</b>	<b>47 981</b>	<b>(3 801)</b>	<b>36 644</b>	<b>6 175</b>	<b>30 468</b>	<b>493%</b>	<b>47 981</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>34 736</b>	<b>47 981</b>	<b>47 981</b>	<b>(3 801)</b>	<b>36 644</b>	<b>6 175</b>	<b>30 468</b>	<b>493%</b>	<b>47 981</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>34 835</b>	<b>85 995</b>	<b>85 995</b>	<b>1 666</b>	<b>1 990</b>	<b>12 801</b>	<b>(10 811)</b>	<b>-84%</b>	<b>85 995</b>
Capital transfers recognised	29 925	71 080	71 080	1 666	1 990	10 851	(8 861)	-82%	71 080
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 910	14 915	14 915	-	-	1 950	(1 950)	-100%	14 915
<b>Total sources of capital funds</b>	<b>34 835</b>	<b>85 995</b>	<b>85 995</b>	<b>1 666</b>	<b>1 990</b>	<b>12 801</b>	<b>(10 811)</b>	<b>-84%</b>	<b>85 995</b>
<b>Financial position</b>									
Total current assets	78 895	43 804	43 804		129 597				43 804
Total non current assets	744 916	826 464	826 464		742 439				826 464
Total current liabilities	116 544	124 008	124 008		126 191				124 008
Total non current liabilities	102 849	103 202	103 202		104 784				103 202
Community wealth/Equity	<b>604 418</b>	<b>643 057</b>	<b>643 057</b>		<b>641 062</b>				<b>643 057</b>
<b>Cash flows</b>									
Net cash from (used) operating	56 336	86 434	86 434	(958)	40 064	33 647	(6 418)	-19%	86 434
Net cash from (used) investing	(35 904)	(83 495)	(83 495)	(2 124)	(2 458)	(12 478)	(10 020)	80%	(83 495)
Net cash from (used) financing	(3 470)	(1 735)	(1 735)	37	73	37	(36)	-99%	(1 735)
<b>Cash/cash equivalents at the month/year end</b>	<b>28 778</b>	<b>1 233</b>	<b>1 233</b>	<b>-</b>	<b>66 458</b>	<b>21 234</b>	<b>(45 224)</b>	<b>-213%</b>	<b>1 233</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	16 527	16 800	5 117	5 236	5 716	4 102	22 330	69 589	145 416
<b>Creditors Age Analysis</b>									
Total Creditors	15 210	30	3 185	-	-	36	304	-	18 764

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

<b>WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August</b>										
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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		147 037	148 543	148 543	7 507	51 397	24 757	26 640	108%	148 543
Executive and council		50 960	53 413	53 413	–	27 941	8 902	19 039	214%	53 413
Finance and administration		96 077	95 130	95 130	7 507	23 456	15 855	7 601	48%	95 130
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		29 500	30 086	30 086	1 397	2 120	5 014	(2 894)	-58%	30 086
Community and social services		7 067	9 536	9 536	901	1 368	1 589	(221)	-14%	9 536
Sport and recreation		2 960	2 839	2 839	235	424	473	(50)	-10%	2 839
Public safety		9 617	11 487	11 487	98	165	1 914	(1 749)	-91%	11 487
Housing		9 855	6 224	6 224	163	163	1 037	(874)	-84%	6 224
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		16 931	11 938	11 938	627	1 470	1 838	(368)	-20%	11 938
Planning and development		2 474	2 419	2 419	177	346	251	95	38%	2 419
Road transport		14 457	9 520	9 520	450	1 124	1 587	(462)	-29%	9 520
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		199 874	252 215	252 215	19 542	37 286	39 046	(1 761)	-5%	252 215
Energy sources		130 887	148 915	148 915	12 992	25 639	21 830	3 810	17%	148 915
Water management		34 692	53 300	53 300	2 617	5 159	8 883	(3 724)	-42%	53 300
Waste water management		18 490	33 808	33 808	2 805	4 194	5 635	(1 440)	-26%	33 808
Waste management		15 805	16 192	16 192	1 128	2 293	2 699	(406)	-15%	16 192
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	<b>393 341</b>	<b>442 782</b>	<b>442 782</b>	<b>29 074</b>	<b>92 273</b>	<b>70 656</b>	<b>21 617</b>	<b>31%</b>	<b>442 782</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		114 357	120 159	120 159	7 789	13 996	19 792	(5 797)	-29%	120 159
Executive and council		11 790	14 487	14 487	1 151	2 029	2 180	(151)	-7%	14 487
Finance and administration		101 523	104 466	104 466	6 545	11 792	17 411	(5 619)	-32%	104 466
Internal audit		1 044	1 207	1 207	93	174	201	(27)	-13%	1 207
<i>Community and public safety</i>		51 618	52 818	52 818	3 646	7 067	8 803	(1 736)	-20%	52 818
Community and social services		8 850	13 366	13 366	675	1 342	2 228	(885)	-40%	13 366
Sport and recreation		12 034	13 741	13 741	1 008	1 966	2 290	(324)	-14%	13 741
Public safety		18 474	22 080	22 080	1 623	3 227	3 680	(453)	-12%	22 080
Housing		12 260	3 631	3 631	340	532	605	(73)	-12%	3 631
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		24 157	28 742	28 852	2 285	4 237	4 900	(663)	-14%	28 852
Planning and development		10 160	12 465	12 465	933	1 779	2 077	(299)	-14%	12 465
Road transport		13 997	16 277	16 387	1 352	2 458	2 823	(364)	-13%	16 387
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		168 473	193 082	192 972	19 155	30 330	30 985	(655)	-2%	192 972
Energy sources		107 653	121 419	121 419	13 863	20 709	20 237	472	2%	121 419
Water management		26 655	33 566	33 566	2 507	4 632	4 930	(299)	-6%	33 566
Waste water management		18 402	21 188	21 078	1 337	2 547	3 421	(874)	-26%	21 078
Waste management		15 763	16 909	16 909	1 448	2 442	2 397	46	2%	16 909
<i>Other</i>		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	3	<b>358 604</b>	<b>394 800</b>	<b>394 800</b>	<b>32 875</b>	<b>55 629</b>	<b>64 480</b>	<b>(8 851)</b>	<b>-14%</b>	<b>394 800</b>
<b>Surplus/ (Deficit) for the year</b>		<b>34 736</b>	<b>47 981</b>	<b>47 981</b>	<b>(3 801)</b>	<b>36 644</b>	<b>6 175</b>	<b>30 468</b>	<b>493%</b>	<b>47 981</b>

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

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

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

WC012 Cederberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August										
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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council	1	50 960	53 413	53 413	-	27 941	8 902	19 039	213.9%	53 413
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		93 166	92 287	92 287	7 108	22 979	15 381	7 597	49.4%	92 287
Vote 4 - Community Development Services		9 004	11 911	11 911	946	1 449	1 985	(537)	-27.0%	11 911
Vote 5 - Corporate and Strategic Services		804	460	460	348	390	77	314	409.3%	460
Vote 6 - Planning and Development Services		2 632	2 419	2 419	177	346	251	95	37.6%	2 419
Vote 7 - Public Safety		13 411	15 337	15 337	554	923	2 556	(1 633)	-63.9%	15 337
Vote 8 - Electricity		130 887	148 915	148 915	12 992	25 639	21 830	3 810	17.5%	148 915
Vote 9 - Waste Management		15 805	16 192	16 192	1 128	2 293	2 699	(406)	-15.0%	16 192
Vote 10 - Waste Water Management		18 490	33 808	33 808	2 805	4 194	5 635	(1 440)	-25.6%	33 808
Vote 11 - Water		34 692	53 300	53 300	2 617	5 159	8 883	(3 724)	-41.9%	53 300
Vote 12 - Housing		9 855	6 224	6 224	163	163	1 037	(874)	-84.2%	6 224
Vote 13 - Road Transport		10 675	5 678	5 678	-	373	946	(574)	-60.6%	5 678
Vote 14 - Sports and Recreation		2 960	2 839	2 839	235	424	473	(50)	-10.5%	2 839
<b>Total Revenue by Vote</b>	<b>2</b>	<b>393 341</b>	<b>442 782</b>	<b>442 782</b>	<b>29 074</b>	<b>92 273</b>	<b>70 656</b>	<b>21 617</b>	<b>30.6%</b>	<b>442 782</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	8 171	9 114	9 114	803	1 362	1 285	77	6.0%	9 114
Vote 2 - Office of Municipal Manager		13 730	18 423	18 423	1 051	1 970	3 070	(1 101)	-35.8%	18 423
Vote 3 - Financial Administrative Services		66 993	65 641	65 641	5 007	8 688	10 940	(2 252)	-20.6%	65 641
Vote 4 - Community Development Services		10 431	11 384	11 384	699	1 269	1 897	(629)	-33.1%	11 384
Vote 5 - Corporate and Strategic Services		23 597	25 111	25 111	948	2 022	4 185	(2 163)	-51.7%	25 111
Vote 6 - Planning and Development Services		8 572	11 224	11 224	787	1 590	1 871	(280)	-15.0%	11 224
Vote 7 - Public Safety		22 233	29 185	29 185	1 884	3 740	4 864	(1 124)	-23.1%	29 185
Vote 8 - Electricity		107 653	121 419	121 419	13 863	20 709	20 237	472	2.3%	121 419
Vote 9 - Waste Management		15 763	16 909	16 909	1 448	2 442	2 397	46	1.9%	16 909
Vote 10 - Waste Water Management		16 958	19 539	19 539	1 236	2 372	3 256	(885)	-27.2%	19 539
Vote 11 - Water		26 655	33 566	33 566	2 507	4 632	4 930	(299)	-6.1%	33 566
Vote 12 - Housing		12 260	3 631	3 631	340	532	605	(73)	-12.1%	3 631
Vote 13 - Road Transport		13 556	15 914	15 914	1 294	2 337	2 652	(315)	-11.9%	15 914
Vote 14 - Sports and Recreation		12 034	13 741	13 741	1 008	1 966	2 290	(324)	-14.2%	13 741
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>358 604</b>	<b>394 800</b>	<b>394 800</b>	<b>32 875</b>	<b>55 629</b>	<b>64 480</b>	<b>(8 851)</b>	<b>-13.7%</b>	<b>394 800</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>34 736</b>	<b>47 981</b>	<b>47 981</b>	<b>(3 801)</b>	<b>36 644</b>	<b>6 175</b>	<b>30 468</b>	<b>493.4%</b>	<b>47 981</b>

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

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

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August										
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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		110 017	110 746	110 746	12 989	25 602	19 998	5 604	28%	110 746
Service charges - Water		29 642	31 298	31 298	2 617	5 159	5 216	(57)	-1%	31 298
Service charges - Waste Water Management		12 937	14 660	14 660	1 311	2 700	2 443	257	11%	14 660
Service charges - Waste management		14 151	15 272	15 272	1 128	2 293	2 545	(252)	-10%	15 272
Sale of Goods and Rendering of Services		4 443	4 240	4 240	316	589	594	(5)	-1%	4 240
Agency services		3 782	3 841	3 841	450	752	640	111	17%	3 841
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9 964	10 876	10 876	640	1 279	1 813	(534)	-29%	10 876
Interest earned from Current and Non Current Assets		1 893	1 269	1 269	407	575	212	-	-	1 269
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		747	941	941	54	103	157	(54)	-34%	941
Licence and permits		2	-	-	-	-	-	-	-	-
Operational Revenue		946	704	704	370	430	79	351	447%	704
<b>Non-Exchange Revenue</b>										
Property rates		70 382	73 339	73 339	5 407	20 105	12 223	7 882	64%	73 339
Surcharges and Taxes		33	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		10 177	11 555	11 555	102	202	1 926	(1 724)	-89%	11 555
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		86 232	89 549	89 549	1 295	29 854	15 745	14 109	90%	89 549
Interest		-	-	-	323	640	-	640	#DIV/0!	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	2 500	2 500	-	-	417	(417)	-100%	2 500
Other Gains		8 068	910	910	-	-	152	(152)	-100%	910
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>363 416</b>	<b>371 702</b>	<b>371 702</b>	<b>27 408</b>	<b>90 283</b>	<b>64 159</b>	<b>26 124</b>	<b>41%</b>	<b>371 702</b>
<b>Expenditure By Type</b>										
Employee related costs		124 857	144 683	144 683	10 271	20 515	23 826	(3 311)	-14%	144 683
Remuneration of councillors		5 697	6 139	6 139	479	960	984	(24)	-2%	6 139
Bulk purchases - electricity		92 504	95 123	95 123	12 219	17 610	15 854	1 756	11%	95 123
Inventory consumed		10 542	12 291	12 443	953	1 016	2 008	(992)	-49%	12 443
Debt impairment		30 702	30 239	30 239	2 520	5 040	5 040	-	-	30 239
Depreciation and amortisation		25 213	29 617	29 617	2 467	4 935	4 936	(1)	0%	29 617
Interest		13 042	15 789	15 789	1 168	2 247	2 631	(385)	-15%	15 789
Contracted services		31 392	33 651	33 687	1 103	1 103	5 441	(4 338)	-80%	33 687
Transfers and subsidies		358	30	30	-	-	5	(5)	-100%	30
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		24 162	26 328	26 140	1 695	2 204	3 604	(1 400)	-39%	26 140
Losses on Disposal of Assets		135	-	-	-	-	-	-	-	-
Other Losses		-	910	910	-	-	152	(152)	-100%	910
<b>Total Expenditure</b>		<b>358 604</b>	<b>394 800</b>	<b>394 800</b>	<b>32 875</b>	<b>55 629</b>	<b>64 480</b>	<b>(8 851)</b>	<b>-14%</b>	<b>394 800</b>
<b>Surplus/(Deficit)</b>		<b>4 812</b>	<b>(23 098)</b>	<b>(23 098)</b>	<b>(5 467)</b>	<b>34 654</b>	<b>(321)</b>	<b>34 975</b>	<b>(0)</b>	<b>(23 098)</b>
Transfers and subsidies - capital (monetary allocations)		29 925	71 080	71 080	1 666	1 990	6 496	(4 507)	(0)	71 080
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>34 736</b>	<b>47 981</b>	<b>47 981</b>	<b>(3 801)</b>	<b>36 644</b>	<b>6 175</b>			<b>47 981</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>34 736</b>	<b>47 981</b>	<b>47 981</b>	<b>(3 801)</b>	<b>36 644</b>	<b>6 175</b>			<b>47 981</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>34 736</b>	<b>47 981</b>	<b>47 981</b>	<b>(3 801)</b>	<b>36 644</b>	<b>6 175</b>			<b>47 981</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>34 736</b>	<b>47 981</b>	<b>47 981</b>	<b>(3 801)</b>	<b>36 644</b>	<b>6 175</b>			<b>47 981</b>

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

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

WC012 Cederberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August										
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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		9 356	4 938	4 938	-	324	823	(499)	-61%	4 938
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	1 800	1 800	-	-	150	(150)	-100%	1 800
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		731	13 177	13 177	-	-	1 300	(1 300)	-100%	13 177
Vote 12 - Housing		-	5 731	5 731	-	-	150	(150)	-100%	5 731
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>10 086</b>	<b>25 645</b>	<b>25 645</b>	<b>-</b>	<b>324</b>	<b>2 423</b>	<b>(2 099)</b>	<b>-87%</b>	<b>25 645</b>
<b>Single Year expenditure appropriation</b>	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	367	367	516	(149)	-29%	2 576
Vote 5 - Corporate and Strategic Services		239	1 165	1 165	-	-	100	(100)	-100%	1 165
Vote 6 - Planning and Development Services		16	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		21 396	37 691	37 691	-	-	7 208	(7 208)	-100%	37 691
Vote 9 - Waste Management		3	5 000	5 000	-	-	1 000	(1 000)	-100%	5 000
Vote 10 - Waste Water Management		262	12 618	12 618	1 299	1 299	1 454	(155)	-11%	12 618
Vote 11 - Water		1 241	700	700	-	-	100	(100)	-100%	700
Vote 12 - Housing		117	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		43	600	600	-	-	-	-	-	600
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>24 748</b>	<b>60 350</b>	<b>60 350</b>	<b>1 666</b>	<b>1 666</b>	<b>10 378</b>	<b>(8 712)</b>	<b>-84%</b>	<b>60 350</b>
<b>Total Capital Expenditure</b>		<b>34 835</b>	<b>85 995</b>	<b>85 995</b>	<b>1 666</b>	<b>1 990</b>	<b>12 801</b>	<b>(10 811)</b>	<b>-84%</b>	<b>85 995</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>465</b>	<b>1 165</b>	<b>1 165</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>(100)</b>	<b>-100%</b>	<b>1 165</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		465	1 165	1 165	-	-	100	(100)	-100%	1 165
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>1 322</b>	<b>8 307</b>	<b>8 307</b>	<b>367</b>	<b>367</b>	<b>666</b>	<b>(299)</b>	<b>-45%</b>	<b>8 307</b>
Community and social services		1 204	2 576	2 576	367	367	516	(149)	-29%	2 576
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		117	5 731	5 731	-	-	150	(150)	-100%	5 731
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>9 415</b>	<b>5 538</b>	<b>5 538</b>	<b>-</b>	<b>324</b>	<b>823</b>	<b>(499)</b>	<b>-61%</b>	<b>5 538</b>
Planning and development		9 372	4 938	4 938	-	324	823	(499)	-61%	4 938
Road transport		43	600	600	-	-	-	-	-	600
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>23 633</b>	<b>70 985</b>	<b>70 985</b>	<b>1 299</b>	<b>1 299</b>	<b>11 212</b>	<b>(9 913)</b>	<b>-88%</b>	<b>70 985</b>
Energy sources		21 396	39 491	39 491	-	-	7 358	(7 358)	-100%	39 491
Water management		1 972	13 877	13 877	-	-	1 400	(1 400)	-100%	13 877
Waste water management		262	12 618	12 618	1 299	1 299	1 454	(155)	-11%	12 618
Waste management		3	5 000	5 000	-	-	1 000	(1 000)	-100%	5 000
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>34 835</b>	<b>85 995</b>	<b>85 995</b>	<b>1 666</b>	<b>1 990</b>	<b>12 801</b>	<b>(10 811)</b>	<b>-84%</b>	<b>85 995</b>
<b>Funded by:</b>										
National Government		29 919	65 349	65 349	1 666	1 990	10 701	(8 711)	-81%	65 349
Provincial Government		5	5 731	5 731	-	-	150	(150)	-100%	5 731
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>29 925</b>	<b>71 080</b>	<b>71 080</b>	<b>1 666</b>	<b>1 990</b>	<b>10 851</b>	<b>(8 861)</b>	<b>-82%</b>	<b>71 080</b>
<b>Borrowing</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	6	<b>4 910</b>	<b>14 915</b>	<b>14 915</b>	<b>-</b>	<b>-</b>	<b>1 950</b>	<b>(1 950)</b>	<b>-100%</b>	<b>14 915</b>
<b>Total Capital Funding</b>		<b>34 835</b>	<b>85 995</b>	<b>85 995</b>	<b>1 666</b>	<b>1 990</b>	<b>12 801</b>	<b>(10 811)</b>	<b>-84%</b>	<b>85 995</b>

Table C5 consists of three distinct sections:

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

**Table 9: C6 Financial Position**

<b>WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M02 August</b>						
Description	Ref	2022/23	Budget Year 2023/24			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		28 778	1 233	1 233	66 458	1 233
Trade and other receivables from exchange transactions		22 976	21 813	21 813	114 920	21 813
Receivables from non-exchange transactions		8 068	11 014	11 014	(72 219)	11 014
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 047	1 454	1 454	1 041	1 454
VAT		4 111	8 290	8 290	6 412	8 290
Other current assets		13 916	0	0	12 985	0
<b>Total current assets</b>		<b>78 895</b>	<b>43 804</b>	<b>43 804</b>	<b>129 597</b>	<b>43 804</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		74 313	74 292	74 292	74 305	74 292
Property, plant and equipment		669 324	751 485	751 485	666 388	751 485
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		844	687	687	844	687
Trade and other receivables from exchange transactions		435	-	-	903	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>744 916</b>	<b>826 464</b>	<b>826 464</b>	<b>742 439</b>	<b>826 464</b>
<b>TOTAL ASSETS</b>		<b>823 812</b>	<b>870 268</b>	<b>870 268</b>	<b>872 036</b>	<b>870 268</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 942	1 984	1 984	1 889	1 984
Consumer deposits		2 920	2 970	2 970	3 046	2 970
Trade and other payables from exchange transactions		84 612	103 203	103 203	62 973	103 203
Trade and other payables from non-exchange transactions		11 849	510	510	40 336	510
Provision		12 615	15 340	15 340	12 545	15 340
VAT		2 606	-	-	5 401	-
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>116 544</b>	<b>124 008</b>	<b>124 008</b>	<b>126 191</b>	<b>124 008</b>
<b>Non current liabilities</b>						
Financial liabilities		2 444	445	445	2 444	445
Provision		86 320	102 758	102 758	88 255	102 758
Long term portion of trade payables		14 085	-	-	14 085	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>102 849</b>	<b>103 202</b>	<b>103 202</b>	<b>104 784</b>	<b>103 202</b>
<b>TOTAL LIABILITIES</b>		<b>219 394</b>	<b>227 210</b>	<b>227 210</b>	<b>230 975</b>	<b>227 210</b>
<b>NET ASSETS</b>	2	<b>604 418</b>	<b>643 057</b>	<b>643 057</b>	<b>641 062</b>	<b>643 057</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		604 418	643 057	643 057	641 062	643 057
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>604 418</b>	<b>643 057</b>	<b>643 057</b>	<b>641 062</b>	<b>643 057</b>



**Table 10: C7 Cash Flow**

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		63 298	70 435	70 435	5 414	10 139	19 010	(8 870)	-47%	70 435
Service charges		165 332	158 525	158 525	16 306	32 082	30 295	1 787	6%	158 525
Other revenue		12 386	11 043	11 043	(163)	706	1 449	(744)	-51%	11 043
Transfers and Subsidies - Operational		90 619	89 549	89 549	2 546	44 186	29 417	14 770	50%	89 549
Transfers and Subsidies - Capital		29 925	71 080	71 080	-	16 144	337	15 807	4689%	71 080
Interest		1 893	8 010	8 010	(109)	(564)	1 335	(1 900)	-142%	8 010
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(302 850)	(316 673)	(316 673)	(24 641)	(62 096)	(47 276)	14 820	-31%	(316 673)
Interest		(3 907)	(5 504)	(5 504)	(311)	(532)	(917)	(385)	42%	(5 504)
Transfers and Subsidies		(358)	(30)	(30)	-	-	(3)	(3)	100%	(30)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>56 336</b>	<b>86 434</b>	<b>86 434</b>	<b>(958)</b>	<b>40 064</b>	<b>33 647</b>	<b>(6 418)</b>	<b>-19%</b>	<b>86 434</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		70	2 500	2 500	-	-	-	-	-	2 500
Decrease (increase) in non-current receivables		(563)	-	-	(459)	(468)	-	(468)	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(35 411)	(85 995)	(85 995)	(1 666)	(1 990)	(12 478)	(10 488)	84%	(85 995)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(35 904)</b>	<b>(83 495)</b>	<b>(83 495)</b>	<b>(2 124)</b>	<b>(2 458)</b>	<b>(12 478)</b>	<b>(10 020)</b>	<b>80%</b>	<b>(83 495)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		256	221	221	64	126	37	89	242%	221
<b>Payments</b>										
Repayment of borrowing		(3 726)	(1 956)	(1 956)	(26)	(53)	-	53	#DIV/0!	(1 956)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 470)</b>	<b>(1 735)</b>	<b>(1 735)</b>	<b>37</b>	<b>73</b>	<b>37</b>	<b>(36)</b>	<b>-99%</b>	<b>(1 735)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
		<b>16 962</b>	<b>1 205</b>	<b>1 205</b>	<b>(3 045)</b>	<b>37 680</b>	<b>21 206</b>			<b>1 205</b>
Cash/cash equivalents at beginning:		11 815	28	28		28 778	28			28
Cash/cash equivalents at month/year end:		28 778	1 233	1 233		66 458	21 234			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 - M02 August														2023/24 Medium Term Revenue & Expenditure Framework		
Description	Ref	Budget Year 2023/24												Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		July Outcome	August Outcome	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget			
<b>Cash Receipts By Source</b>																
Property rates		4 725	5 414	5 165	5 168	5 154	5 154	5 152	5 161	5 144	5 142	5 141	13 915	70 435	73 885	77 358
Service charges - Electricity revenue		11 355	11 998	9 326	8 963	6 972	9 694	6 930	8 661	7 873	8 711	7 511	9 242	107 239	118 604	129 280
Service charges - Water revenue		3 032	2 620	2 042	2 254	2 113	2 068	2 326	2 186	2 236	2 429	2 220	3 200	25 845	27 111	28 385
Service charges - Waste Water Management		670	795	1 071	1 034	998	1 007	901	1 023	917	1 035	1 079	1 575	12 106	13 217	14 431
Service charges - Waste Management		719	893	1 100	1 130	1 102	1 115	1 096	1 121	1 110	1 118	1 123	1 710	13 337	14 417	15 585
Rental of facilities and equipment		48	54	78	78	78	78	78	78	78	78	78	78	941	987	1 034
Interest earned - external investments		168	407	106	106	106	106	106	106	106	106	106	(250)	1 269	1 400	1 543
Interest earned - outstanding debtors		(624)	(516)	562	562	562	562	562	562	562	562	562	2 825	6 741	7 368	8 054
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		101	102	116	118	118	117	107	107	105	106	104	116	1 315	1 366	1 416
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		302	450	364	403	345	269	358	369	307	235	205	234	3 841	4 030	4 219
Transfers and Subsidies - Operational		41 640	2 546	1 990	2 333	2 199	18 532	1 318	6 451	17 447	1 772	1 640	(8 319)	89 549	97 258	100 702
Other revenue		417	(768)	257	1 054	645	507	148	310	541	926	191	716	4 945	5 188	5 433
<b>Cash Receipts by Source</b>		<b>62 554</b>	<b>23 994</b>	<b>22 177</b>	<b>23 203</b>	<b>20 392</b>	<b>39 209</b>	<b>19 062</b>	<b>26 136</b>	<b>36 426</b>	<b>22 221</b>	<b>19 959</b>	<b>22 208</b>	<b>337 562</b>	<b>364 830</b>	<b>387 439</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		16 144	-	8 382	10 551	4 666	5 572	3 487	692	11 501	10 461	8 182	(8 561)	71 088	48 620	86 660
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Deparhn 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	64	18	18	18	18	18	18	18	18	18	(71)	221	221	221
Decrease (increase) in non-current receivables		(9)	(459)	-	-	-	-	-	-	-	-	-	468	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>78 751</b>	<b>23 599</b>	<b>30 577</b>	<b>33 773</b>	<b>25 077</b>	<b>44 800</b>	<b>22 588</b>	<b>26 846</b>	<b>47 945</b>	<b>32 701</b>	<b>28 160</b>	<b>16 545</b>	<b>411 363</b>	<b>414 671</b>	<b>475 320</b>
<b>Cash Payments by Type</b>																
Employee related costs		10 171	10 193	11 343	11 478	17 188	11 935	11 716	11 716	11 716	11 212	11 445	13 026	143 141	150 723	160 370
Remuneration of councillors		481	479	492	492	493	493	487	520	486	465	460	791	6 133	6 587	7 062
Interest		222	311	459	459	459	459	459	459	459	459	459	844	5 504	5 539	5 635
Bulk purchases - Electricity		26 230	10 224	8 272	7 950	6 185	8 599	6 147	7 683	6 984	7 727	6 663	(7 540)	95 123	107 204	118 782
Acquisitions - water & other inventory		63	947	861	1 186	1 045	544	964	1 509	1 023	1 209	1 091	1 848	12 291	12 845	13 399
Contracted services		(0)	1 103	1 800	1 798	2 472	1 263	1 880	4 298	4 525	3 230	4 163	7 119	33 651	39 628	39 326
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	0	0	0	0	3	0	10	2	2	13	30	31	33
Other expenditure		509	1 695	810	2 949	1 711	1 851	2 197	1 019	3 442	779	3 275	6 091	26 320	27 991	29 680
<b>Cash Payments by Type</b>		<b>37 676</b>	<b>24 952</b>	<b>24 038</b>	<b>26 313</b>	<b>29 552</b>	<b>25 143</b>	<b>23 853</b>	<b>27 204</b>	<b>28 644</b>	<b>25 083</b>	<b>27 557</b>	<b>22 191</b>	<b>322 207</b>	<b>350 549</b>	<b>374 287</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		324	1 666	6 934	7 217	9 279	6 889	8 286	10 684	6 919	6 739	6 919	14 138	85 995	48 620	86 659
Repayment of borrowing		26	26	489	-	-	489	-	-	489	-	-	436	1 956	1 984	445
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>38 026</b>	<b>26 644</b>	<b>31 461</b>	<b>33 530</b>	<b>38 831</b>	<b>32 521</b>	<b>32 139</b>	<b>37 888</b>	<b>36 053</b>	<b>31 822</b>	<b>34 476</b>	<b>36 766</b>	<b>410 159</b>	<b>401 153</b>	<b>461 391</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>40 725</b>	<b>(3 045)</b>	<b>(884)</b>	<b>243</b>	<b>(13 754)</b>	<b>12 279</b>	<b>(9 551)</b>	<b>(11 042)</b>	<b>11 893</b>	<b>878</b>	<b>(6 316)</b>	<b>(20 221)</b>	<b>1 205</b>	<b>13 519</b>	<b>13 929</b>
Cash/cash equivalents at the month/year beginning:		28 778	69 503	66 458	65 573	65 816	52 062	64 340	54 790	43 748	55 641	56 519	50 203	28 778	29 982	43 501
Cash/cash equivalents at the month/year end:		69 503	66 458	65 573	65 816	52 062	64 340	54 790	43 748	55 641	56 519	50 203	29 982	29 982	43 501	57 430

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 - M02 August													
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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 738	1 197	869	1 120	1 011	756	4 690	18 562	30 943	26 139		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 619	2 132	598	420	430	355	2 085	8 237	22 877	11 528		
Receivables from Non-exchange Transactions - Property Rates	1400	5 142	10 728	1 455	1 487	1 198	1 093	5 908	21 127	48 138	30 812		
Receivables from Exchange Transactions - Waste Water Management	1500	1 466	1 007	602	594	551	522	2 779	9 899	17 420	14 345		
Receivables from Exchange Transactions - Waste Water Management	1600	1 262	753	632	587	555	510	2 729	4 739	11 768	9 121		
1700		-	-	-	-	-	-	-	65	65	65		
Receivables from Exchange Transactions - Property Rental Debtors	1810	975	953	939	1 006	1 948	848	3 996	6 514	17 177	14 311		
Interest on Arrear Debtor Accounts	1820	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1900	(3 676)	30	21	22	24	18	143	445	(2 973)	652		
<b>Total By Income Source</b>	<b>2000</b>	<b>16 527</b>	<b>16 800</b>	<b>5 117</b>	<b>5 236</b>	<b>5 716</b>	<b>4 102</b>	<b>22 330</b>	<b>69 589</b>	<b>145 416</b>	<b>106 972</b>	-	-
<b>2022/23 - totals only</b>		<b>17 424</b>	<b>15 886</b>	<b>4 716</b>	<b>4 356</b>	<b>4 035</b>	<b>3 032</b>	<b>17 538</b>	<b>60 100</b>	<b>127 087</b>	<b>89 060</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 128	5 123	100	67	80	50	353	1 400	8 301	1 950		
Commercial	2300	8 105	5 252	1 238	1 121	1 500	1 170	5 754	25 268	49 408	34 814		
Households	2400	5 643	5 406	3 254	3 540	3 773	2 595	14 759	41 775	80 744	66 441		
Other	2500	1 652	1 018	525	508	362	287	1 463	1 147	6 962	3 767		
<b>Total By Customer Group</b>	<b>2600</b>	<b>16 527</b>	<b>16 800</b>	<b>5 117</b>	<b>5 236</b>	<b>5 716</b>	<b>4 102</b>	<b>22 330</b>	<b>69 589</b>	<b>145 416</b>	<b>106 972</b>	-	-

The outstanding debtors amount to R145.416 million for August 2023. Of the total outstanding debtors, R101.737 million is over 120 days. R80.744 million (55.53%) 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 once per month and a final list of accounts has been provided to the attorneys for collection.

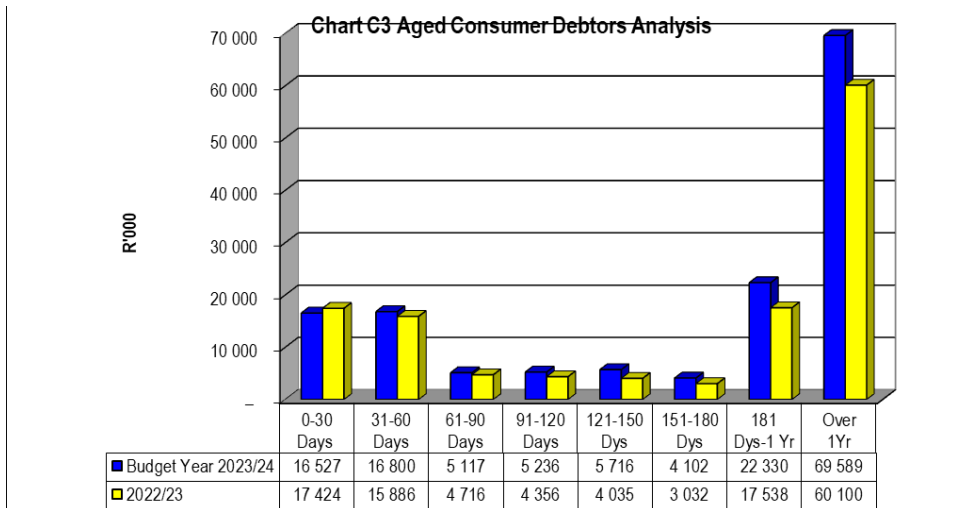
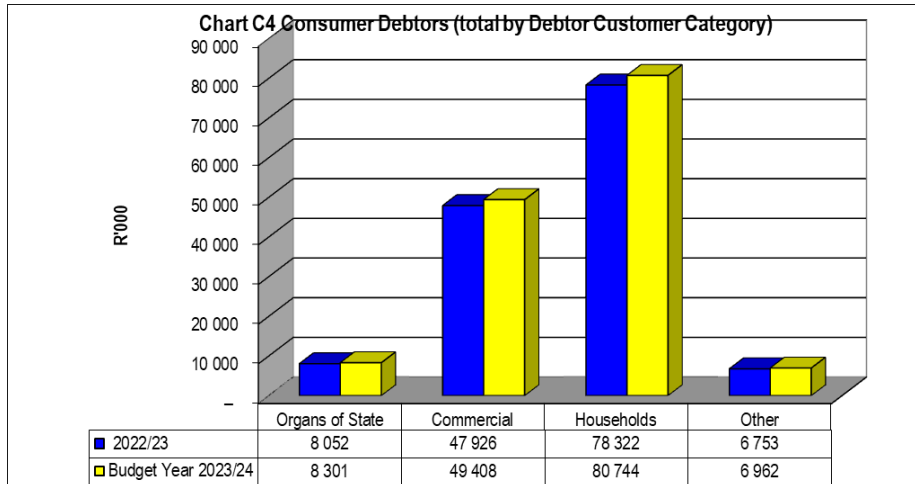


Figure 6: Aged Debtors Analysis



**Figure 7: 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 - M02 August											
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		
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	14 009	-	-	-	-	-	-	-	14 009	62 630
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	734	-	-	-	-	-	-	-	734	118
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	467	30	3 185	-	-	36	304	-	4 021	4 193
<b>Total By Customer Type</b>	<b>1000</b>	<b>15 210</b>	<b>30</b>	<b>3 185</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>304</b>	<b>-</b>	<b>18 764</b>	<b>66 941</b>

The Municipality's outstanding creditors at the end of August 2023 amount to R 18.764 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 and has been provisionally approved.



## 2.4 Long Term Liabilities

### REPORT TO FINANCE PORTFOLIO COMMITTEE

#### CEDERBERG MUNICIPALITY

#### SUMMARY OF EXTERNAL LOANS FOR AUGUST 2023

Borrowing Institution	Balance 01 August 2023	Interest Capital August 2023	Repayment August 2023	Interest Paid	Received	Balance at 31 August 2023	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R 853 792.27	R -	R -	R -	R -	R 853 792.27	19.71%	
ABSA (038-7230-0993)	R 1 451 694.51	R -	R -	R -	R -	R 1 451 694.51	33.51%	
ABSA (038-7230-0994)	R 714 844.53	R -	R -	R -	R -	R 714 844.53	16.50%	
ABSA (038-7230-0995)	R 851 542.56	R -	R -	R -	R -	R 851 542.56	19.65%	
Office Equipment - Printers Sky Metro	R 487 089.69	R 4 782.17	R 31 250.00	R -	R -	R 460 621.86	10.63%	
	<b>R 4 358 963.56</b>	<b>R 4 782.17</b>	<b>R 31 250.00</b>	<b>R -</b>	<b>R -</b>	<b>R 4 332 495.73</b>	<b>100%</b>	<b>R -</b>

Figure 9: 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 - M02 August										
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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		69 132	81 545	81 545	2 546	33 228	33 228	-		81 545
Local Government Equitable Share		60 377	67 058	67 058	-	27 941	27 941	-		67 058
Finance Management		2 132	2 132	2 132	2 132	2 132	2 132	-		2 132
EPWP Incentive		1 359	1 658	1 658	414	414	414	-		1 658
Municipal Infrastructure Grant (PMU)		811	895	895	-	319	319	-		895
Municipal Infrastructure Grant (VAT)		1 474	2 218	2 218	-	791	791	-		2 218
Regional Bulk Infrastructure Grant (VAT)		-	1 976	1 976	-	-	-	-		1 976
Water Services Infrastructure Grant (VAT)		2 870	652	652	-	65	65	-		652
Integrated National Electrification Grant (VAT)		110	4 956	4 956	-	1 565	1 565	-		4 956
<b>Provincial Government:</b>		17 636	8 004	8 004	-	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
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		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	86 767	89 549	89 549	2 546	34 186	34 186	-		89 549
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		29 686	65 349	65 349	-	16 144	16 144	-		65 349
Municipal Infrastructure Grant (MIG)		9 825	14 783	14 783	-	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	-		4 348
Integrated National Electrification Grant (INEG)		19 130	33 041	33 041	-	10 435	10 435	-		33 041
<b>Provincial Government:</b>		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>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	34 077	71 080	71 080	-	16 144	16 144	-		71 080
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	120 844	160 629	160 629	2 546	50 330	50 330	-		160 629

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

<b>WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August</b>										
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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>69 281</b>	<b>81 545</b>	<b>81 545</b>	<b>370</b>	<b>28 468</b>	<b>14 411</b>	<b>14 057</b>	<b>97.5%</b>	<b>81 545</b>
Local Government Equitable Share		60 377	67 058	67 058	-	27 941	11 195	16 746	149.6%	67 058
Finance Management		2 083	2 132	2 132	17	35	355	(321)	-90.2%	2 132
EPWP Incentive		1 359	1 658	1 658	12	12	276	(264)	-95.5%	1 658
Municipal Infrastructure Grant (PMU)		849	895	895	91	181	149	32	21.7%	895
Municipal Infrastructure Grant (VAT)		1 518	2 218	2 218	144	193	370	(177)	-47.9%	2 218
Regional Bulk Infrastructure Grant (VAT)		110	1 976	1 976	-	-	329	(329)	-100.0%	1 976
Water Services Infrastructure Grant (VAT)		116	652	652	106	106	109	(3)	-2.7%	652
Integrated National Electrification Grant (VAT)		2 870	4 956	4 956	-	-	1 628	(1 628)	-100.0%	4 956
<b>Provincial Government:</b>		<b>16 951</b>	<b>8 004</b>	<b>8 004</b>	<b>925</b>	<b>1 386</b>	<b>1 334</b>	<b>52</b>	<b>3.9%</b>	<b>8 004</b>
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		5 408	6 282	6 282	461	923	1 047	(124)	-11.9%	6 282
Thusong Service Centre (Sustainability Operational Support)		149	120	120	-	-	20	(20)	-100.0%	120
CDW Support		115	151	151	-	-	25	(25)	-100.0%	151
Human Settlement Development Grant		9 719	493	493	163	163	82	81	99.0%	493
Financial Management Capability Grant		1 053	958	958	300	300	160	140	87.9%	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	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>86 232</b>	<b>89 549</b>	<b>89 549</b>	<b>1 295</b>	<b>29 854</b>	<b>15 745</b>	<b>14 109</b>	<b>89.6%</b>	<b>89 549</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>29 919</b>	<b>65 349</b>	<b>65 349</b>	<b>1 666</b>	<b>1 990</b>	<b>5 541</b>	<b>(3 551)</b>	<b>-64.1%</b>	<b>65 349</b>
Municipal Infrastructure Grant (MIG)		10 688	14 783	14 783	961	1 285	2 464	(1 179)	-47.9%	14 783
Regional Bulk Infrastructure Grant (RBIG)		731	13 177	13 177	-	-	2 196	(2 196)	-100.0%	13 177
Water Services Infrastructure Grant		704	4 348	4 348	705	705	725	(19)	-2.7%	4 348
Integrated National Electrification Grant (INEG)		17 796	33 041	33 041	-	-	157	(157)	-100.0%	33 041
<b>Provincial Government:</b>		<b>5</b>	<b>5 731</b>	<b>5 731</b>	<b>-</b>	<b>-</b>	<b>955</b>	<b>(955)</b>	<b>-100.0%</b>	<b>5 731</b>
Human Settlement Development Grant (Capital)		-	5 731	5 731	-	-	955	(955)	-100.0%	5 731
Municipal Interventions Grant (Capital)		-	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		-	-	-	-	-	-	-	-	-
Loadshedding Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant (Capital)		5	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>29 925</b>	<b>71 080</b>	<b>71 080</b>	<b>1 666</b>	<b>1 990</b>	<b>6 496</b>	<b>(4 507)</b>	<b>-69.4%</b>	<b>71 080</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>116 156</b>	<b>160 629</b>	<b>160 629</b>	<b>2 961</b>	<b>31 844</b>	<b>22 242</b>	<b>9 602</b>	<b>43.2%</b>	<b>160 629</b>

The Municipality has received a total of R 50.330 million of its allocated grant budget. It has incurred expenditure of R 31.844 million (63.27%) on those grants. The unspent portion at the end of August 2023 is R 18.486 million.



## 2.6 Councilor and board member allowances and employee benefits

Table 17: SC8 Councilor and Staff Benefits

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August										
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	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4 795	4 889	4 889	417	834	784	51	6%	4 889
Pension and UIF Contributions		255	123	123	6	12	20	(8)	-38%	123
Medical Aid Contributions		87	78	78	7	14	13	2	12%	78
Motor Vehicle Allowance		140	600	600	20	40	96	(56)	-58%	600
Cellphone Allowance		421	449	449	29	59	72	(12)	-17%	449
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5 697</b>	<b>6 139</b>	<b>6 139</b>	<b>479</b>	<b>960</b>	<b>984</b>	<b>(24)</b>	<b>-2%</b>	<b>6 139</b>
% increase	4		7.7%	7.7%						7.7%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		2 301	3 520	3 520	313	566	587	(21)	-4%	3 520
Pension and UIF Contributions		128	586	586	13	13	98	(85)	-87%	586
Medical Aid Contributions		38	229	229	4	4	38	(34)	-89%	229
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		(89)	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		90	360	360	29	65	60	5	8%	360
Cellphone Allowance		108	222	222	9	17	37	(20)	-54%	222
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		13	80	80	0	0	13	(13)	-100%	80
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 589</b>	<b>4 997</b>	<b>4 997</b>	<b>368</b>	<b>665</b>	<b>833</b>	<b>(168)</b>	<b>-20%</b>	<b>4 997</b>
% increase	4		93.0%	93.0%						93.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		84 976	95 148	95 148	6 592	13 180	15 670	(2 489)	-16%	95 148
Pension and UIF Contributions		13 363	16 580	16 580	1 134	2 269	2 731	(462)	-17%	16 580
Medical Aid Contributions		4 416	5 259	5 259	393	794	863	(70)	-8%	5 259
Overtime		4 024	4 615	4 615	356	756	749	7	1%	4 615
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 435	7 114	7 114	543	1 104	1 176	(72)	-6%	7 114
Cellphone Allowance		406	398	398	30	60	65	(5)	-8%	398
Housing Allowances		359	418	418	26	53	69	(16)	-23%	418
Other benefits and allowances		4 643	5 497	5 497	443	860	894	(34)	-4%	5 497
Payments in lieu of leave		571	1 188	1 188	99	198	198	-	-	1 188
Long service awards		532	592	592	49	99	99	-	-	592
Post-retirement benefit obligations	2	2 154	2 409	2 409	201	402	402	-	-	2 409
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		389	468	468	38	76	78	(2)	-3%	468
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>122 268</b>	<b>139 687</b>	<b>139 687</b>	<b>9 903</b>	<b>19 850</b>	<b>22 993</b>	<b>(3 143)</b>	<b>-14%</b>	<b>139 687</b>
% increase	4		14.2%	14.2%						14.2%
<b>Total Parent Municipality</b>		<b>130 555</b>	<b>150 822</b>	<b>150 822</b>	<b>10 750</b>	<b>21 475</b>	<b>24 810</b>	<b>(3 335)</b>	<b>-13%</b>	<b>150 822</b>
Unpaid salary, allowances & benefits in arrears:			15.5%	15.5%						15.5%
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>130 555</b>	<b>150 822</b>	<b>150 822</b>	<b>10 750</b>	<b>21 475</b>	<b>24 810</b>	<b>(3 335)</b>	<b>-13%</b>	<b>150 822</b>
% increase	4		15.5%	15.5%						15.5%
<b>TOTAL MANAGERS AND STAFF</b>		<b>124 857</b>	<b>144 683</b>	<b>144 683</b>	<b>10 271</b>	<b>20 515</b>	<b>23 826</b>	<b>(3 311)</b>	<b>-14%</b>	<b>144 683</b>

## 2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		5 439	5 439	324		5 439	5 115	94.0%	0%
August		7 039	7 039	1 666	1 990	12 478	10 488	84.1%	2%
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	-		
<b>Total Capital expenditure</b>	-	<b>85 995</b>	<b>85 995</b>	<b>1 990</b>					

The Municipality has a revised capital budget of R 85.995 million. It has incurred expenditure of R R1.990 million (2.31%) on the capital budget. The commitments (excluding VAT) for the capital projects are R 38.239 thousand at the end of August 2023.

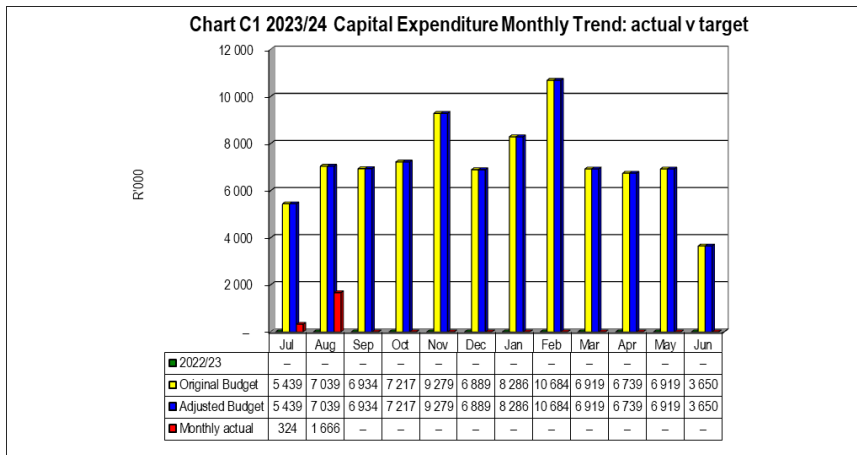


Figure 10: Capital Expenditure Monthly Trend (Actual vs Target)

**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 - M02 August										
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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		19 123	56 296	56 296	705	705	8 058	7 353	91.2%	56 296
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		17 923	33 041	33 041	-	-	6 608	6 608	100.0%	33 041
<i>LV Networks</i>		17 923	33 041	33 041	-	-	6 608	6 608	100.0%	33 041
Water Supply Infrastructure		1 200	18 908	18 908	-	-	1 450	1 450	100.0%	18 908
<i>Distribution</i>		1 200	18 908	18 908	-	-	1 450	1 450	100.0%	18 908
Sanitation Infrastructure		-	4 348	4 348	705	705	-	(705)	#DIV/0!	4 348
<i>Waste Water Treatment Works</i>		-	4 348	4 348	705	705	-	(705)	#DIV/0!	4 348
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1 317	2 576	2 576	367	367	516	149	28.9%	2 576
Community Facilities		1 317	2 576	2 576	367	367	516	149	28.9%	2 576
<i>Halls</i>		1 199	2 576	2 576	367	367	516	149	28.9%	2 576
<i>Public Ablution Facilities</i>		117	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		245	1 165	1 165	-	-	100	100	100.0%	1 165
Computer Equipment		245	1 165	1 165	-	-	100	100	100.0%	1 165
<b>Furniture and Office Equipment</b>		57	-	-	-	-	-	-	-	-
Furniture and Office Equipment		57	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		1 231	1 750	1 750	-	-	200	200	100.0%	1 750
Machinery and Equipment		1 231	1 750	1 750	-	-	200	200	100.0%	1 750
<b>Transport Assets</b>		-	5 000	5 000	-	-	1 000	1 000	100.0%	5 000
Transport Assets		-	5 000	5 000	-	-	1 000	1 000	100.0%	5 000
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	21 972	66 787	66 787	1 072	1 072	9 874	8 802	89.1%	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 - M02										
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
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		1 237	1 900	1 900	-	-	250	250	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	-	-	150	150	100.0%	1 100
<i>LV Networks</i>		1 237	1 100	1 100	-	-	150	150	100.0%	1 100
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	500	500	-	-	100	100	100.0%	500
<i>Reservoirs</i>		-	500	500	-	-	100	100	100.0%	500
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
<b>Community Assets</b>		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
<i>Improved Property</i>		-	-	-	-	-	-	-		-
<i>Unimproved Property</i>		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
<i>Improved Property</i>		-	-	-	-	-	-	-		-
<i>Unimproved Property</i>		-	-	-	-	-	-	-		-
<b>Other assets</b>		-	-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<b>Intangible Assets</b>		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<b>Transport Assets</b>		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	1 237	1 900	1 900	-	-	250	250	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 - M02 August										
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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15 102	18 316	18 426	1 357	2 118	3 006	888	29.5%	18 426
Roads Infrastructure		6 633	8 311	8 421	704	1 198	1 495	297	19.9%	8 421
Roads		6 149	7 126	7 058	493	923	1 120	197	17.6%	7 058
Road Structures		484	1 185	1 363	212	275	375	100	26.7%	1 363
Storm water Infrastructure		823	923	813	55	84	44	(40)	-90.8%	813
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		776	852	797	55	84	87	3	3.7%	797
Attenuation		47	72	17	-	-	(43)	(43)	100.0%	17
Electrical Infrastructure		797	1 400	1 400	6	6	233	227	97.4%	1 400
LV Networks		797	1 400	1 400	6	6	233	227	97.4%	1 400
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 140	796	906	68	68	192	123	64.5%	906
Water Treatment Works		28	147	147	-	-	25	25	100.0%	147
Distribution		1 112	649	759	68	68	167	99	59.2%	759
Sanitation Infrastructure		5 191	5 849	5 849	338	578	975	397	40.7%	5 849
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 049	5 618	5 618	338	578	936	359	38.3%	5 618
Waste Water Treatment Works		143	231	231	-	-	38	38	100.0%	231
Solid Waste Infrastructure		518	1 038	1 038	185	185	67	(117)	-174.1%	1 038
Landfill Sites		518	1 038	1 038	185	185	67	(117)	-174.1%	1 038
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		7 636	9 482	9 482	637	1 270	1 580	311	19.7%	9 482
Community Facilities		6 615	7 938	7 938	564	1 135	1 323	188	14.2%	7 938
Halls		1 093	1 185	1 185	81	153	197	45	22.6%	1 185
Libraries		-	500	500	-	-	83	83	100.0%	500
Cemeteries/Crematoria		9	53	53	-	-	9	9	100.0%	53
Public Open Space		5 513	6 200	6 200	484	982	1 033	52	5.0%	6 200
Sport and Recreation Facilities		1 021	1 544	1 544	73	135	257	122	47.5%	1 544
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1 021	1 544	1 544	73	135	257	122	47.5%	1 544
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		17	480	487	1	1	87	86	99.3%	487
Operational Buildings		17	480	487	1	1	87	86	99.3%	487
Municipal Offices		17	480	487	1	1	87	86	99.3%	487
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		59	148	148	-	-	25	25	100.0%	148
Computer Equipment		59	148	148	-	-	25	25	100.0%	148
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		74	296	296	-	-	49	49	100.0%	296
Machinery and Equipment		74	296	296	-	-	49	49	100.0%	296
<b>Transport Assets</b>		4 087	3 854	3 854	364	379	560	181	32.3%	3 854
Transport Assets		4 087	3 854	3 854	364	379	560	181	32.3%	3 854
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	26 976	32 575	32 692	2 359	3 767	5 307	1 540	29.0%	32 692

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

No material variances from SDBIP.

## 2.9 Other supporting documents

<b>Cederberg Local Municipality</b>	
<b>Bank Reconciliation</b>	
<b>AUGUST 2023</b>	
	<b>Amount</b>
Bank Statement Balance	<b>2 387 146.77</b>
72194774	-0.00
72194480	0.00
82163324	2 055 473.07
32630263	331 673.70
Cashbook Balance	<b>28 498 932.58</b>
39999010203	-
39999010204	-
39999010301	392 016.10
39999010302	285 979.58
39999010303	-222 129.12
39999010305	-3 030.00
39999010701	2 860 038.86
39999010702	567 582 342.42
39999010703	-541 682 329.90
39999010704	536 517.80
39999010705	-1 199 977.16
39999010802	235 423.22
39999010805	-285 919.22
39999010902	75 174.76
39999010905	-75 174.76
Difference	<b>-26 111 785.81</b>
<b>Reconciling Items</b>	
	<b>Difference</b>
Debtor Payments	6 640.95
Cashier Receipts	176 242.80
Bank Deposits	-10 041 608.48
EFT Payments made after period end	-17 277 633.16
Post Office	-4 941.16
Wages, Salaries and Council paid after period end	2 093 899.07
Funds Transferred to investment account	-500 000.00
Sweeping/Offlines to be captured	-43 318.46
Other	-521 067.37
	<b>-26 111 785.81</b>
Unreconciled Difference	-0.0

**Figure 11: 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)

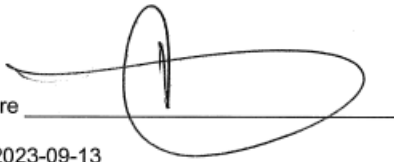
- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

For the month of August 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: 2023-09-13