

CEDERBERG MUNICIPALITY

Monthly Budget Statement

OCTOBER 2023



In-Year Report of the Municipality

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

TABLE OF CONTENTS

	GLOSSARY.....	5
	LEGISLATIVE FRAMEWORK:	7
1	PART 1: IN-YEAR REPORT	10
1.1	MAYOR’S REPORT.....	10
1.1.1	<i>Implementation of budget in terms of SDBIP.....</i>	<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>24</i>
1.3.4	<i>Material variances from SDBIP</i>	<i>26</i>
1.3.5	<i>Remedial or Corrective Steps</i>	<i>26</i>
1.4	IN-YEAR BUDGET STATEMENT TABLES.....	27
2	PART 2: SUPPORTING DOCUMENTATION	37
2.1	DEBTORS’ ANALYSIS	37
2.2	CREDITORS’ ANALYSIS.....	38
2.3	INVESTMENT PORTFOLIO ANALYSIS	39
2.4	LONG TERM LIABILITIES.....	40
2.5	ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	41
2.6	COUNCILOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS	44
2.7	CAPITAL PROGRAM PERFORMANCE.....	45
2.8	MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN.....	49
2.9	OTHER SUPPORTING DOCUMENTS	50
2.10	MUNICIPAL MANAGER’S QUALITY CERTIFICATION.....	51

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	28
Table 5: C2 Statement of Financial Performance (Functional Classification)	29
Table 6: C3 Financial Performance (Revenue and Expenditure by Municipal Vote)	30
Table 7: C4 Financial Performance (Revenue and Expenditure).....	31
Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding)	32
Table 9: C6 Financial Position	34
Table 10: C7 Cash Flow	35
Table 11: SC9 Actuals and Revised Targets for Cash Receipts	36
Table 12: SC3 Aged Debtors.....	37
Table 13: SC4 Aged Creditors.....	38
Table 14: SC5 Investment Portfolio	39
Table 15: SC6 Transfers and Grant Receipts	41
Table 16: SC7(1) Transfers and Grant Expenditure.....	42
Table 17: SC8 Councilor and Staff Benefits	44
Table 18: SC12 Capital Expenditure Trend.....	45
Table 19: SC13a Capital Expenditure on New Assets by Asset Class	46
Table 20: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class	47
Table 21: SC13c Expenditure on Repairs and Maintenance by Asset Class	48

LIST OF FIGURES

Figure 1: Capital Sources of funding & Expenditure	15
Figure 2: Collection Rate	16
Figure 3: Collection rate per ward	17
Figure 4: Monthly Ratios.....	18
Figure 5: Progress on Budget Funding Plan	23
Figure 6: Compliance Certificate Municipal Debt Relief	26
Figure 7: Property Rates Reconciliation.....	26
Figure 8: Aged Debtors Analysis	37
Figure 9: Consumer Debtors by Debtor Customer Category.....	38
Figure 10: Aged Creditors Analysis	39
Figure 11: Long Term Liabilities	40
Figure 12: Capital Expenditure Monthly Trend (Actual vs Target)	45
Figure 13: Bank Reconciliation.....	50

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 October 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	YTD variance
Total Operating Revenue	363 415 885.00	371 702 086.00	371 910 534.00	21 559 357.96	135 843 380.05	125 852 860.00	9 990 520.05	7.94%
Total Operating Expenditure	358 604 350.78	394 800 236.00	395 303 236.00	28 542 567.98	114 994 566.86	129 898 732.00	-14 904 165.14	-11.47%
<i>Surplus/(Deficit)</i>	4 811 534.22	23 098 150.00	23 392 702.00	6 983 210.02	20 848 813.19	4 045 872.00	24 894 685.19	-615.31%
Capital Transfers and Subsidies (Monetary allocations)	29 924 776.32	71 079 623.00	72 471 174.00	4 878 700.88	7 771 149.24	21 791 848.00	-14 020 698.76	-64.34%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	34 736 310.54	47 981 473.00	49 078 472.00	2 104 509.14	28 619 962.43	17 745 976.00		
Total Capital Expenditure	34 834 818.16	85 994 625.00	88 196 175.00	5 277 720.03	8 197 883.38	27 019 467.00	-18 821 583.62	-69.66%

Actuals for operating revenue and expenditure were above and below YTD budget respectively. Variances for revenue was 7.94% above whilst the variance for operating expenditure was 11.47% below YTD budget.

The operating revenue realised is R 9.991 million above YTD budget while operating expenditure was R 14.904 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 14.021 million below YTD budget. The total budget is R 88.196 million and R 8.198 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 October 2023.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October									
Description	2022/2023			Budget Year 2023/24					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	110 017	110 746	110 746	7 820	43 088	38 625	4 463	11.55%	110 746
Service charges - Water	29 642	31 298	31 298	1 841	9 695	10 433	(738)	-7.07%	31 298
Service charges - Waste Water Management	12 937	14 660	14 660	1 242	5 242	4 887	355	7.27%	14 660
Service charges - Waste management	14 151	15 272	15 272	1 079	4 485	5 091	(606)	-11.90%	15 272
Agency services	3 782	3 841	3 841	400	1 528	1 280	247	19.31%	3 841
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 964	10 876	10 876	453	2 234	3 625	(1 391)	-38.38%	10 876
Interest earned from Current and Non Current Assets	1 893	1 269	1 269	302	1 170	423	747	176.57%	1 269
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	747	941	941	134	290	314	(24)	-7.61%	941
Licence and permits	2	-	-	-	-	-	-	-	-
Operational Revenue	946	704	704	103	1 668	234	1 434	612.22%	704
Non-Exchange Revenue									
Property rates	70 382	73 339	73 339	5 433	30 918	24 446	6 472	26.47%	73 339
Surcharges and Taxes	33	1	1	-	-	0	(0)	-100.00%	1
Fines, penalties and forfeits	10 177	11 555	11 555	171	479	3 853	(3 373)	-87.56%	11 555
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	86 232	89 549	89 758	1 565	32 206	30 093	2 113	7.02%	89 758
Interest	-	-	-	348	1 299	-	1 299	#DIV/0!	-
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 500	2 500	-	-	833	(833)	-100.00%	2 500
Other Gains	8 068	910	910	-	-	303	(303)	-100.00%	910
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	363 416	371 702	371 911	21 559	135 843	125 853	9 991	7.94%	371 911

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

Service Charges - Electricity: The variance is 11.55% above YTD budget. The original budget was based on phase 6 load-shedding, however the frequency of load-shedding has decreased. This is evident from the increase in electricity sales.

Service Charges – Waste Management: The variance is 11.90% above YTD budget. This is due to an increase in the indigent subsidy granted.

Interest earned from Receivables: The variance is 38.38% below YTD budget. This is due to write-offs which was approved and implemented also continued implementation of credit control.

Interest earned from Current and Non-Current Assets: The variance is 176.57% above YTD budget. The interest earned on the investment account is more than anticipated. Interest earned is as result of grant funds that are ring-fenced.

Agency Services: The variance is 19.31% 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.

Operational Revenue: The variance is 612% above YTD budget. This is due to an additional amount received for sale of land. A call for proposal was set out for the remainder of erf 279, Clanwilliam. Proposals were received and awarded.

Property Rates: The variance is 26.47% above YTD budget due to consumers who were billed annually for property rates.

Surcharges and Taxes: No transactions to date

Fines, penalties and forfeits: Fines issued is 87.56% below YTD budget. The Municipality has concluded the tender process. The service provider is on site and operational. Cameras are operational. The number of fines issued (per camera) has increased from September to October. Revenue is expected to increase during the course of the year.

Gains on disposal of Assets: No transactions to date

Other Gains: No transactions to date

1.3.2.2 Operating Expenditure by Type

Table 3: Operating Expenditure by Type

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October									
Description	2022/2023	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	124 857	144 683	144 161	10 250	41 010	47 743	(6 733)	-14.10%	144 161
Remuneration of councillors	5 697	6 139	6 139	479	1 918	1 968	(50)	-2.55%	6 139
Bulk purchases - electricity	92 504	95 123	95 123	6 771	34 522	31 708	2 814	8.88%	95 123
Inventory consumed	10 542	12 291	12 805	853	3 117	4 403	(1 285)	-29.19%	12 805
Debt impairment	30 702	30 239	30 239	2 520	10 080	10 080	-		30 239
Depreciation and amortisation	25 213	29 617	29 617	2 467	9 870	9 872	(2)	-0.02%	29 617
Interest	13 042	15 789	15 789	865	3 975	5 263	(1 288)	-24.47%	15 789
Contracted services	31 392	33 651	34 247	1 256	3 403	10 675	(7 273)	-68.12%	34 247
Transfers and subsidies	358	30	30	3	3	10	(8)	-75.00%	30
Irrecoverable debts written off	-	-	-	-	-	-	-		-
Operational costs	24 162	26 328	26 243	3 078	7 096	7 874	(777)	-9.87%	26 243
Losses on Disposal of Assets	135	-	-	-	-	-	-		-
Other Losses	-	910	910	-	-	303	(303)	-100.00%	910
Total Expenditure	358 604	394 800	395 303	28 543	114 995	129 899	(14 904)	-11.47%	395 303

Employee Related Cost: Expenditure is 14.10% below YTD budget. This is due vacancies that need to be filled for Senior Managers and resignations that were received. The Municipality has appointed the Director Technical Services.

Inventory Consumed: Inventory consumed is 29.19% below YTD budget. This is due to various factors, however decreased use in fuel is more dominant. Due to the decrease in frequency of load-shedding, the municipality incurred less expenditure on fuel. Expenditure is expected to increase during the course of the year. Cost containment measures are also implemented.

Interest: The expenditure incurred is 24.47% below YTD budget. This is mainly due to the Municipality paying less interest to Eskom on outstanding debt as result of participation in debt relief program.

Contracted Services: The expenditure for contracted services is 68.12% below YTD budget. This is due to tender processes that are still work in progress. Cost Containment measures are implemented and less expenditure on legal services and security services.

Transfers and Subsidies: Expenditure for this category is 75.00% below YTD budget. Only one transaction took place to date. This is subject to availability of funds.

Other Losses: No transactions to date.

1.3.2.3 Capital Expenditure

The breakdown for capital expenditure is as follows:

	Original Budget (R'000)	Adjustment Budget (R'000)	Actual (R'000)	% Expenditure
Grants	71 080	72 471	5 161	7.12%
Internally Generated Funds	14 915	15 725	117	0.74%
Total	85 995	88 196	5 278	7.87%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 70% 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 advertised 31 August 2023 and closed on 9 Oct 2023. The tender is now in its evaluation phase. 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 closed on 02 Oct 2023. The tender is in evaluation period and the BEC is scheduled for 13 November 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 financial year. For WSIG, the project is in design phase. The design is 70% complete. Tender to be advertised 23 November 2023 and closes 15 December 2023. To be appointed 15 January 2024. INEP is at 57% overall progress.

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. Tenders for the electricity department are waiting on the awarding of consultant tender.

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.

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

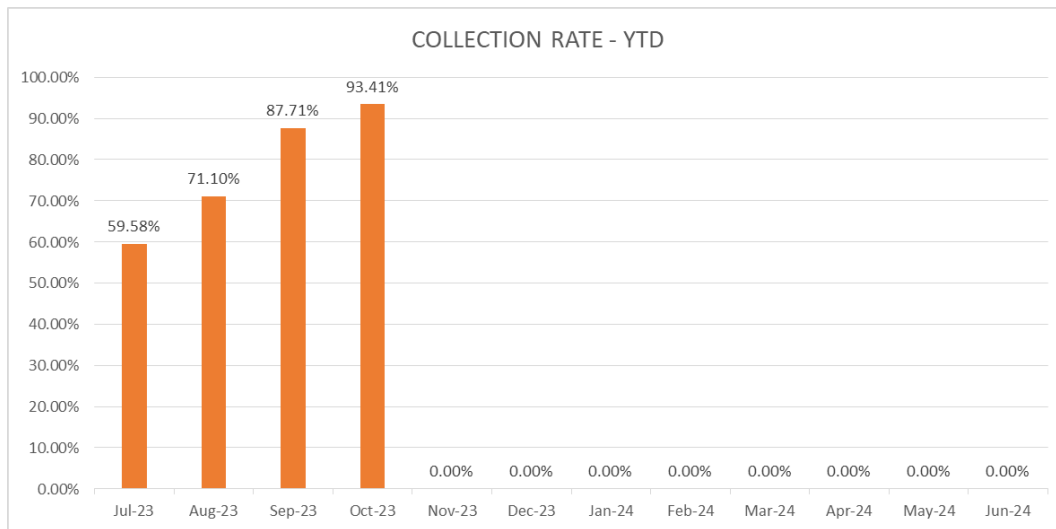


Figure 2: Collection Rate

Cederberg Local Municipality - WC012 - 2023/2024 Collection rate										
Average collection rate (MFMA Circular 124 condition 6.7)										
Total average collection	Previous Month actual Collection %	Current Month actual collection %	Rand value of Current Month Billing NOT COLLECTED per ward (R)	Quarter 1 actual Collection %	Quarter 2 actual Collection %	Quarter 3 actual Collection %	Quarter 4 actual Collection %			
1. The total average collection of all revenue excluding Equitable Share and conditional grants	126%	106%	-	88%	92%	0%	0%			
1A. The total average collection of all revenue in 1. above - <i>excluding the Eskom</i>	127%	107%	-	92%	95%	0%	0%			
2. The total average collection of municipal property rates	186%	103%	-	81%	85%	0%	0%			
3. The total average collection of Electricity	125%	121%	-	98%	103%	0%	0%			
4. The total average collection of Water	75%	122%	-	110%	113%	0%	0%			
5. The total average collection of Wastewater	50%	79%	270 546	68%	71%	0%	0%			
4. The total average collection of Solid Waste	85%	90%	108 897	80%	83%	0%	0%			
MFMA Circular 124 - condition 6.7.2										
COLLECTION RATE - per ward - rates and per service - (October 2023) <i>**Note - the municipality to add rows below to facilitate reporting on all wards within the demarcation</i>										
Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Previous Month actual Collection %	Total Movement / Billing for the Month (R)	Total Settlements / Payment for the month (R)	Current Month - actual Collection %	Rand value of Current Month Billing NOT COLLECTED per ward (R)	Quarter 1 actual Collection %	Quarter 2 actual Collection %	Quarter 3 actual Collection %	Quarter 4 actual Collection %
Ward 1		132%	714 120	590 626	83%	245 548	67%	69%	0%	0%
Property Rates Tax		160%	400 894	522 948	130%	-	45%	56%	0%	0%
Electricity	Eskom/Municipal supplied	130%	174 355	12 532	7%	161 823	112%	99%	0%	0%
Water		132%	18 756	11 188	60%	7 568	121%	101%	0%	0%
Refuse		85%	7 262	3 984	55%	3 279	86%	78%	0%	0%
Sewerage		137%	13 196	11 024	84%	2 172	88%	87%	0%	0%
VAT		40%	32 034	6 013	19%	26 021	111%	98%	0%	0%
Interest		23%	67 622	22 938	34%	44 685	11%	18%	0%	0%
Ward 2		142%	4 876 088	5 593 000	115%	73 415	100%	103%	0%	0%
Property Rates Tax		209%	853 008	891 222	104%	-	93%	95%	0%	0%
Electricity	Eskom/Municipal supplied	150%	2 283 673	2 698 526	118%	-	103%	106%	0%	0%
Water		101%	555 708	797 047	143%	-	122%	127%	0%	0%
Refuse		88%	254 223	247 249	97%	6 974	90%	92%	0%	0%
Sewerage		77%	321 563	293 444	91%	28 119	77%	81%	0%	0%
VAT		130%	515 355	611 276	119%	-	104%	107%	0%	0%
Interest		46%	92 558	54 236	59%	38 322	42%	46%	0%	0%
Ward 3		127%	5 760 217	5 575 999	97%	360 771	89%	91%	0%	0%
Property Rates Tax		228%	1 342 735	1 315 808	98%	26 927	90%	92%	0%	0%
Electricity	Eskom/Municipal supplied	106%	1 879 117	2 055 669	109%	-	92%	95%	0%	0%
Water		89%	911 466	890 445	98%	21 022	108%	106%	0%	0%
Refuse		88%	369 048	325 306	88%	43 742	78%	81%	0%	0%
Sewerage		83%	480 930	367 763	76%	113 167	72%	74%	0%	0%
VAT		101%	553 795	549 962	99%	3 833	91%	93%	0%	0%
Interest		65%	223 126	71 046	32%	152 080	35%	34%	0%	0%
Ward 4		122%	2 211 969	2 106 727	95%	265 783	79%	83%	0%	0%
Property Rates Tax		189%	761 822	769 379	101%	-	85%	88%	0%	0%
Electricity	Eskom/Municipal supplied	133%	323 447	445 695	138%	-	103%	112%	0%	0%
Water		95%	333 391	364 127	109%	-	96%	99%	0%	0%
Refuse		78%	181 263	160 926	89%	20 337	67%	72%	0%	0%
Sewerage		49%	218 768	94 348	43%	124 420	45%	44%	0%	0%
VAT		86%	175 032	161 163	92%	13 869	80%	83%	0%	0%
Interest		46%	218 247	111 089	51%	107 158	38%	41%	0%	0%
Ward 5		112%	2 970 009	3 836 608	129%	36 367	83%	91%	0%	0%
Property Rates Tax		159%	1 346 114	1 356 425	101%	-	76%	80%	0%	0%
Electricity	Eskom/Municipal supplied	94%	340 708	843 972	248%	-	92%	110%	0%	0%
Water		98%	505 909	778 400	154%	-	106%	116%	0%	0%
Refuse		85%	259 351	231 063	89%	28 288	85%	86%	0%	0%
Sewerage		70%	227 425	219 346	96%	8 079	67%	74%	0%	0%
VAT		87%	210 934	326 707	155%	-	93%	104%	0%	0%
Interest		48%	79 567	80 694	101%	-	36%	45%	0%	0%
Ward 6		133%	853 539	808 221	95%	80 804	80%	83%	0%	0%
Property Rates Tax		145%	748 017	778 091	104%	-	84%	88%	0%	0%
Electricity	Eskom supplied	100%	817	817	100%	-	100%	100%	0%	0%
Water		100%	253	223	88%	31	138%	124%	0%	0%
Refuse		18%	7 735	1 457	19%	6 278	18%	18%	0%	0%
Sewerage		160%	9 914	15 326	155%	-	70%	86%	0%	0%
VAT		131%	3 265	(1 145)	-35%	4 410	375%	276%	0%	0%
Interest		23%	83 538	13 452	16%	70 086	22%	20%	0%	0%

Figure 3: Collection rate per ward

The collection rate has increased to 93.41% for October 2023. The collection rate has gradually increased since July when consumers were also billed annually for property rates. 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	YTD	YTD	YTD	YTD
		Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023
1 Capital expenditure to Total expenditure	10% - 20%	12.0%	1.4%	3.5%	3.3%	6.7%
2 Repairs and maintenance to PPE	8%	1.6%	0.0%	0.2%	0.4%	0.6%
3 Annual collection rate	95%	91.3%	59.6%	71.1%	87.7%	93.4%
4 Bad debts written off vs bad debt provision	100%	32.4%	0.2%	0.4%	2.3%	2.4%
5 Net debtors days	30 days	37	681	284	168	118
6 Cash/Cost coverage ratio	1 - 3 months	0	1.57	1.14	0.72	1.20
7 Current ratio	1.5 - 2:1	0.40	1.22	1.03	0.99	0.98
8 Capital cost as % of total operating expenditure	6% - 8%	1.6%	1.1%	1.1%	1.0%	0.8%
9 Debt (total borrowings) as a % of Revenue	< 45%	2.5%	1.4%	4.9%	3.6%	3.1%
10 Net operating surplus margin	0%	-10.2%	12.6%	38.4%	24.4%	15.3%
11 Creditors payment period	30 days	148	3282	961	461	339
12 Remuneration as % of total operating expenditure	25% - 40%	37.4%	47.1%	38.6%	37.2%	37.3%
13 Contracted services as a % of total operating expenditure	2% - 5%	13.4%	0.0%	2.0%	2.5%	3.0%
14 Capital budget implementation indicator	95% - 100%	65.1%	5.6%	15.5%	21.3%	30.3%
15 Operating expenditure budget implementation indicator	95% - 100%	91.5%	70.8%	86.3%	89.3%	88.5%
16 Operating revenue budget implementation indicator	95% - 100%	96.2%	92.9%	140.7%	120.4%	107.9%
17 Billed revenue budget implementation indicator	95% - 100%	100.0%	149.8%	129.2%	118.3%	109.8%

Figure 4: 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	COMMENTS
Pillar 1: Positive cash flows with a focus on revenue from trading services						
Positive cash flows with a focus on revenue from trading services	Developing and approve a new Long Term Financial Plan (10 - 15 years which will link to the Strategy of the Municipality)	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed. Reviewed. LTFF to be workshop in Nov 2023 with council and to be implemented.	Adverse	Service Provider to present progress on the 4th October
	Predicting future municipal revenue (Part of LTFF)	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed. Reviewed. LTFF to be workshop in Nov 2023 with council and to be implemented.	Adverse	Service Provider to present progress on the 4th October
	Estimating future operational expenditure (Part of LTFF)	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed. Reviewed. LTFF to be workshop in Nov 2023 with council and to be implemented.	Adverse	Service Provider to present progress on the 4th October
	Determining future capital demand by:	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed. Reviewed. LTFF to be workshop in Nov 2023 with council and to be implemented.	Adverse	Service Provider to present progress on the 4th October
	Liquidity and ratio management (Part of LTFF)	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed. Reviewed. LTFF to be workshop in Nov 2023 with council and to be implemented.	Adverse	Service Provider to present progress on the 4th October
	Review and amend the creditors' payment policy and perform creditor classification and prioritization.	Accountant Expenditure	Daily	Daily activity	High	On going
	Institutionalise pre-determined creditors payment dates and implement expenditure and creditors management.	Accountant Expenditure	Monthly	Done for October 2023.	High	Implemented
	Determine cash requirements through the Long Term Financial Plan	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed. Reviewed. LTFF to be workshop in Nov 2023 with council and to be implemented.	High	Service Provider to present progress on the 4th October
	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 October 2023	Adverse	Implemented
Review long-term debt and restructure where economic benefits can be attained	Chief Financial Officer		Finalised	Low	Implemented	
Pillar 2: Implementation of cost containment measures and a reduction of expenditure						
Implementation of cost containment measures and a reduction of expenditure	Review all pending litigation and determine settlement based on success vs. future projected costs	Manager Legal Services & Manager Human Resources		Finalised	Low	Implemented
	Review all legal contracts with service providers to reduce costs	Manager Legal Services		Finalised	Low	Implemented
	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	Waiting for Nersa approval
	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. Eskom informed us that application can take up to 2 years, to be completed/approved.	High	Implementation stage
	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	Payment arrangements concluded
	NERSA increases for Eskom vs. Municipal increases	Manager Electro Technical Services & Manager Revenue		Finalised	Low	implemented
	Illegal connections	Manager Electro Technical Services	Monthly	Ongoing weekly and monthly inspections. Electrician disconnects as inspections are performed.	Adverse	Disconnections are edone on regular basis
	Contracted services	Accountant Budget and Reporting		Finalised	Low	implemented, requires monitoring
	Operational expenditure	Accountant Budget and Reporting		Finalised	High	implemented, requires monitoring
	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	On going. The CFO has requested the MFIP Advisor to assist with business plan for meter installations, in collaboration with PMU and Electricity division.
	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	To be implemented in 2024/25 due to budget constraints
	Cost benefit analysis of training vs appointing contractors	Manager Electro Technical Services	Ongoing	Request has been submitted to HR department	High	Capacity building of staff to implements internally without utilisation of contractors

Pillar 3: Realistic debtors' collection rate with incremental improvements year on year						
Debt Collection						
Realistic debtors' collection rate with incremental improvements year on year	Accurate calculations and timely reporting of revenue due and outstanding debtors on a monthly basis, thereby enabling appropriate monitoring and oversight of debt collection practices and timely action with regards to debt impairment	Manager Revenue & Accountant Service Charges	Monthly	Done for October 2023.	Adverse	Implemented
	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	31/01/2024	Organogram review in process for restructuring. Organogram to be finalised end of Jan 2024, then to be aligned with new budget process end of March 2024 and implemented July 2024, however critical positions as credit control officials to be filled ASAP. Work in Progress. Credit Control Official for Clanwilliam appointed and will start on 1 November 2023	High	MFP Advisor will assist with Finance Organogram review and advice accordingly
	Start with the highest outstanding debt, handover to attorneys and attach assets where necessary	Accountant Service Charges	28/02/2024	Handover done in December 2022. Final list submitted.	High	Implementation of debt collection and credit control policy
	Dedicated person to be assigned to manage the legal collection process	Manager Revenue & Accountant Credit Control & Debt Collection	31/01/2024	Organogram review in process for restructuring. Organogram to be finalised end of Jan 2024, then to be aligned with new budget process end of March 2024 and implemented July 2024, however critical positions as credit control officials to be filled ASAP. Work in Progress. Credit Control Official for Clanwilliam appointed and will start on 1 November 2023	High	Capacity challenges, no dedicated official to perform the tasks. The post still need to be advertised. Fast track advertising of the post
	Resources to be made available to reconcile the funds received from attorneys performing the legal collection	Manager Revenue & Accountant Credit Control & Debt Collection	31/01/2024	Organogram review in process for restructuring. Organogram to be finalised end of Jan 2024, then to be aligned with new budget process end of March 2024 and implemented July 2024, however critical positions as credit control officials to be filled ASAP. Work in Progress. Credit Control Official for Clanwilliam appointed and will start on 1 November 2023	High	Capacity challenges, no dedicated official to perform the tasks. The post still need to be advertised. Fast track advertising of the post
	A dedicated person to be identified to manage and recover Government Debt	Accountant Credit Control & Debt Collection	31/12/2023	Organogram review in process for restructuring. Organogram to be finalised end of Jan 2024, then to be aligned with new budget process end of March 2024 and implemented July 2024, however critical positions as credit control officials to be filled ASAP. Work in Progress. Credit Control Official for Clanwilliam appointed and will start on 1 November 2023	Medium	Capacity challenges, no dedicated official to perform the tasks. The post still need to be advertised. Fast track advertising of the post. MFP Advisor will check with the PT regarding Provincial Government Debt Forum
	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 October 2023.	Adverse	Implemented. On going
	Staff debt to be deducted from salary and current arrangements to be reviewed.	Accountant Service Charges & Accountant Credit Control & Debt Collection	Monthly	Done for October 2023.	Adverse	Implemented. On going
	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	Implemented. Quarterly report to be produced
	Review all existing arrangements with outstanding debtors and monitor stringently on a monthly basis	Accountant Credit Control & Debt Collection	Monthly	Done for October 2023.	High	Implemented. On going
	Compile an arrangement register to be monitored and updated on a monthly basis	Accountant Credit Control & Debt Collection	Monthly	Done for October 2023.	Adverse	Implemented. On going
	Indigent usage to be reassessed to determine whether they are indigent	Accountant Credit Control & Debt Collection	31/01/2024	Finalised for the new financial year. Perform verification each quarter. Application for funds for system to the necessary assessment for indigents. Tender has been adjudicated for vetting system. Service provider appointed and inception meeting to commence in November. This process to be implemented on a quarterly basis. Process to start as soon as Accountant Credit Control position as been filled.	High	Quarterly verifications of indigent to be implemented
	Person to be tasked to monitor the indigent register	Accountant Credit Control & Debt Collection	31/01/2024	Organogram review in process for restructuring. Organogram to be finalised end of Jan 2024, then to be aligned with new budget process end of March 2024 and implemented July 2024, however critical positions as credit control officials to be filled ASAP. Work in Progress. Credit Control Official for Clanwilliam appointed and will start on 1 November 2023	High	Capacity challenges. No dedicated official currently. The post still to be advertised. MFP Advisor to assist in fast tracking advertisement and appointment of the post
	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	Instruction was sent to employees to only unblock during office hours. Notice was also given to the public.
	Electricians should not take any instructions from clients	Manager Electro Technical Services & Electricians	Finalised	Already communicated as such to electricians.	Adverse	There should be clear communication strategy in place, to ensure effective communication between the municipality and the consumers
	Political interference with credit control measures should not be tolerated – related queries to be directed to the CFO	Chief Financial Officer	Ongoing	Ongoing	Adverse	MFP Advisor has assisted with the revision of Credit control and debt collection Policy to include the responsibilities of political parties in the policy. The policy to be approved by council and implementation for 2024/25 FY
	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	Capacity Challenges within the magistrate office
	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	The discretion to be provided by the prosecutor
	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	To determine the resources required
	Cut electricity on a Bi - weekly basis	Accountant Service Charges & Accountant Credit Control & Debt Collection	Monthly	Blocklist prepared and implemented for October 2023.	Adverse	Implemented. On going
	Inspect prepaid meter report to identify where there was no purchases for 3 months	Chief Financial Clerk: Revenue Service Charges	Monthly	Done for October 2023.	Adverse	Implemented. On going
	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 October 2023.	High	Implemented. On going
	Accelerate integration between Phoenix and Contour to automate debt collection on outstanding prepaid clients	Manager Revenue & Accountant Service Charges	31/03/2024	Project 91% completed.	High	Implemented. On going
	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. On site and Final training on 31 October 2023	Adverse	To be implemented. On going
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. On site and Final training on 31 October 2023.	High	To be implemented. On going	
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 45% completed.	High	Implementation stage. On going	

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	Implementation stage. On going
	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 71% complete, Clanwilliam 81% complete, Graafwater 80% complete and Lambertsbay 81% complete.		Adverse	Implementation stage. On going
	Performing a verification of all services and service connection points	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges	30-Jun-23	Finalised		Adverse	Implemented
	Perform supplementary valuations on a quarterly basis	Manager Revenue & Property Rates and Valuations Officer	Quarterly	Draft SV2 batch 1 submitted to The Municipal Valuer end of October 2023.		Adverse	Implementation stage. On going
	Performing debtor data analysis and cleansing	Manager Revenue & Accountant Service Charges	30-Jun-24	In Progress		Adverse	Implemented
	Performing a complete indigent verification process	Accountant Credit Control & Debt Collection	30-Oct-23	Ongoing: Service provider for Vetting System appointed and inception meeting commence in November 2023		Adverse	Implementation stage. On going
	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 45% completed		Adverse	Implementation stage. On going
	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	Implementation stage. On going. To assist with preparation of business plan for meters installations, in order to reduce electricity losses
	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 Cost of supply tariffs has been submitted to Nersa in March 2022. In October 2023 Nersa requested Ced Mun To Populate and submit 2022 data of cost tool. Property Rates remodelling has been implemented.		High	MFIP Advisor has done a report for Refuse removal tariff modelling, which requires a huge increase in order for the services to be cost reflective. The required increase indicates a huge percentage and it will have negative impact on the consumer's affordability
	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	Implementation stage. On going
	Tariffs on penalties and fines to be reviewed	Chief Financial Officer & Manager Revenue	Annually	To be reviewed with draft budget 2024-2025		High	This will be reviewed during preparation of budget for the new financial year, 2024/25
	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	Implementation stage. On going
	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	Implementation stage. On going
	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	Implementation stage. On going
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	Implementation stage. On going	
Customer Care							
Realistic debtors' collection rate with incremental improvements year on year	Improve community access points	Manager Revenue & Accountant Service Charges	Ongoing	Ongoing		High	Implementation stage. More access points should be established to avoid consumers having to travel for a longer distance
	Set benchmarks for activities relating to complaints	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges & Customer Care Clerk	30-Jun-24	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. On site and Final training on 31 October 2023		High	Implementation stage. On going
	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	Implemented

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 October 2023		Adverse Implementation stage. On going
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 Implementation stage. On going
Pillar 6: Other Measures						
Assets Management, SCM, Organisational Review	Draft Review and Implement Asset Procedure Manual.	Accountant Assets	31-Mar-24	Ongoing		High Implementation stage. On going
	Draft asset maintenance plans for all asset categories.	Director Technical Services & Accountant Assets	31-Mar-24	Ongoing		High Implementation stage. On going
	Perform a municipal strategic asset assessment programme.	Chief Financial Officer & Accountant Assets	31-Mar-24	Ongoing		High Implementation stage. On going
	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 Implementation stage. On going
	Perform a land audit to identify all municipal assets.	Manager Administration & Accountant Assets	30-Mar-24	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. Service provider to be appointed to perform land audit, once reconciliation is completed.		Medium Implementation stage. Projected to be completed by end September 2023
	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. Service provider to be appointed to perform land audit, once reconciliation is completed.		Medium Implementation stage. Projected to be completed by end September 2024
	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 Implemented
	Review and Implement electronic Contract Management system	Manager Supply Chain	Annually	Implemented for the current year		Medium Implemented
	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.		High Implemented
	Organise training for all Bid Committees	Manager Supply Chain	Annually	Training done - 22 AUGUST 2023		High Implemented
	Develop standard operating procedures for all procurement cycles	Manager Supply Chain	Annually	Implemented for the current year		High Implemented
	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 on going
	Draft and amend Job descriptions	Manager Human Resources	30-Apr-24	Amended as duties changes		High on going
	Send post/job description for job evaluation	Manager Human Resources	Quarterly	Done on quarterly basis if applicable.		High Implemented. On going
	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 To fast track the advertisement and appointment of critical posts

COLOUR CODE	
URGENT/ OVERDUE	
WIP	
COMPLETED	
ONGOING	

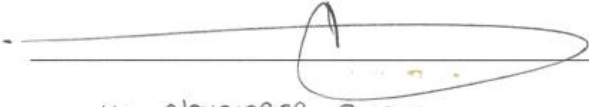
Figure 5: Progress on Budget Funding Plan

1.3.3 Compliance in terms of Municipal Debt Relief

Municipal Debt Relief Conditions (Monthly reporting)		Choose from drop down list	
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 bulk water current account 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 https://guploadportal.treasury.gov.za ?	Yes	Supporting documents are uploaded as one document as payments are made on different dates, as accounts become due.
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	The payment will reflect in the data strings of October 2023
4	6.3.1 - Has the municipality paid its Eskom bulk current account 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 - 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 https://guploadportal.treasury.gov.za ?	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 - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	No	The Municipality has adopted a budget funding plan
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?	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 - 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	
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 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	
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 (with 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	
15	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: 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	The priorities have been changed on the financial system to the requirements of debt relief circular.
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	Indigent customers are included. They are also placed on auxiliary until account is settled.
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	Indigent customers are included. They are also placed on auxiliary until account is settled.
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	Indigents are not restricted to national free electricity and water limits. The municipality does not have flo meters installed to block water usage. A business plan has been submitted to PT to apply for funding for flo meters.
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.		
6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
19	6.7.1 - 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?	Yes	The average collection rate for October is reported at 93.41%. This is reported in the monthly s71 statements.
<i>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.</i>			

6.7.2	- 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;	6.7.1 = Yes Achieved required minimum if 80%
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)?	6.7.1 = Yes Achieved required minimum if 80%
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?	6.7.1 = Yes Achieved required minimum if 80%
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. A business plan has been submitted to PT to apply for funding.
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?	Yes Tool submitted with this report
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? <i>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</i>	Na
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 https://guploadportal.treasury.gov.za/ ?	Yes Quarter 1 information uploaded with the quarterly reports
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? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes The 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 https://guploadportal.treasury.gov.za/ ?	No FRP
<i>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.</i>			
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 https://guploadportal.treasury.gov.za/ ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	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?	No
<i>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.</i>			
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? <i>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.</i>	No
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?	No The municipality meets its commitment to settle current account for Eskom.
<i>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.8(3).</i>			
39		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? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	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
<i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA 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 process for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000 including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>			

PT: HOD/ NT / MM Name: G. F. MATTHYSE

Signature of HOD/ NT/ MM: 

Date: 14 NOVEMBER 2023

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

Figure 6: Compliance Certificate Municipal Debt Relief

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2023/2024					
Reconciliation Period	October 2023					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6636	6636	0	3 344 576 000.00	3 344 576 000.00	-
Industrial	3	3	0	3 467 000.00	3 467 000.00	-
Business and Commercial	577	577	0	107 127 000.00	107 127 000.00	-
Agricultural	1524	1524	0	4 344 426 000.00	4 344 426 000.00	-
Mining	0	0	0	-	-	-
State Owned for Public Purpose	0	0	0	-	-	-
PSJ	576	576	0	307 552 000.00	307 552 000.00	-
PBO	15	15	0	17 380 000.00	17 380 000.00	-
Multi Use	0	0	0	-	-	-
Vacant	937	937	0	165 783 000.00	165 783 000.00	-
POW	38	38	0	75 503 000.00	75 503 000.00	-
Municipal	29	29	0	5 904 000.00	5 904 000.00	-
Other	157	157	0	129 210 000.00	129 210 000.00	-
	<u>10492</u>	<u>10492</u>	<u>0</u>	<u>9 465 071 000.00</u>	<u>9 465 071 000.00</u>	<u>-</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	3 467 556	3 050 956	416 600	10 402 667.65	9 152 868.60	1249 799.05
Industrial	5 268	5 268	0	15 805.40	15 805.41	0.01
Business and Commercial	1627 909	1225 009	402 900	4 883 727.10	3 675 027.99	1208 699.11
Agricultural	1276 600	1037 218	239 382	3 829 799.61	3 111 653.01	718 146.60
Mining	-	-	-	-	-	-
State Owned for Public Purpose	-	-	-	-	-	-
PSJ	63 262	71 768	8 506	189 787.34	215 304.90	25 517.56
PBO	5 107	2 997	2 110	15 321.47	8 991.87	6 329.60
Multi Use	-	-	-	-	-	-
Vacant	194 863	92 081	102 782	584 588.57	276 243.78	308 344.79
POW	88 747	-	88 747	266 240.75	-	266 240.75
Municipal	-	-	-	-	-	-
Other	-	5 030	5 030	-	15 091.08	15 091.08
Total	<u>R6 729 312.64</u>	<u>R5 490 328.88</u>	<u>R1 238 983.76</u>	<u>20 187 937.91</u>	<u>16 470 986.64</u>	<u>3 716 951.27</u>

Figure 7: Property Rates Reconciliation

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 - M04 October									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	70 382	73 339	73 339	5 433	30 918	24 446	6 472	26%	73 339
Service charges	166 746	171 976	171 976	11 982	62 509	59 035	3 475	6%	171 976
Investment revenue	1 893	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 893	1 269	1 269	302	1 170	423	747	177%	1 269
Other own revenue	122 502	125 118	125 326	3 842	41 246	41 949	(703)	-2%	-
Total Revenue (excluding capital transfers and contributions)	363 416	371 702	371 911	21 559	135 843	125 853	9 991	8%	371 911
Employee costs	124 857	144 683	144 161	10 250	41 010	47 743	(6 733)	-14%	144 161
Remuneration of Councillors	5 697	6 139	6 139	479	1 918	1 968	(50)	-3%	6 139
Depreciation and amortisation	25 213	29 617	29 617	2 467	9 870	9 872	(2)	-0%	29 617
Interest	13 042	15 789	15 789	865	3 975	5 263	(1 288)	-24%	15 789
Inventory consumed and bulk purchases	103 046	107 414	107 928	7 624	37 639	36 110	1 529	4%	107 928
Transfers and subsidies	358	30	30	3	3	10	(8)	-75%	30
Other expenditure	86 391	91 128	91 639	6 855	20 579	28 932	(8 353)	-29%	91 639
Total Expenditure	358 604	394 800	395 303	28 543	114 995	129 899	(14 904)	-11%	395 303
Surplus/(Deficit)	4 812	(23 098)	(23 393)	(6 983)	20 849	(4 046)	24 895	-615%	(23 393)
Transfers and subsidies - capital (monetary allocations)	29 925	71 080	72 471	4 879	7 771	21 792	(14 021)	-64%	72 471
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	34 736	47 981	49 078	(2 105)	28 620	17 746	10 874	61%	49 078
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	34 736	47 981	49 078	(2 105)	28 620	17 746	10 874	61%	49 078
Capital expenditure & funds sources									
Capital expenditure	34 835	85 995	88 196	5 278	8 198	27 019	(18 822)	-70%	88 196
Capital transfers recognised	29 925	71 080	72 471	5 161	8 053	22 487	(14 434)	-64%	72 471
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 910	14 915	15 725	117	145	4 532	(4 387)	-97%	15 725
Total sources of capital funds	34 835	85 995	88 196	5 278	8 198	27 019	(18 822)	-70%	88 196
Financial position									
Total current assets	78 895	43 804	56 546		98 409				56 546
Total non current assets	744 916	826 464	803 132		744 238				803 132
Total current liabilities	116 544	124 008	80 410		99 980				80 410
Total non current liabilities	102 849	103 202	125 771		106 459				125 771
Community wealth/Equity	604 418	643 057	653 497		636 207				653 497
Cash flows									
Net cash from (used) operating	56 336	86 434	66 777	2 104	35 542	54 026	18 484	34%	66 777
Net cash from (used) investing	(35 904)	(83 495)	(85 696)	(5 239)	(9 191)	(16 609)	(7 418)	45%	(85 696)
Net cash from (used) financing	(3 470)	(1 735)	(1 721)	(22)	(179)	(379)	(200)	53%	(1 721)
Cash/cash equivalents at the month/year end	28 778	1 233	8 138	-	54 950	65 816	10 867	17%	8 138
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	14 947	7 745	5 080	8 024	3 756	4 190	21 228	60 179	125 148
Creditors Age Analysis									
Total Creditors	7 861	-	439	-	922	-	340	-	9 562

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		147 037	148 543	148 543	6 975	66 174	49 514	16 660	34%	148 543
Executive and council		50 960	53 413	53 413	–	27 941	17 804	10 137	57%	53 413
Finance and administration		96 077	95 130	95 130	6 975	38 233	31 710	6 524	21%	95 130
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		29 500	30 086	33 440	1 342	4 229	10 401	(6 172)	-59%	33 440
Community and social services		7 067	9 536	12 890	614	2 470	3 551	(1 082)	-30%	12 890
Sport and recreation		2 960	2 839	2 839	558	1 161	946	215	23%	2 839
Public safety		9 617	11 487	11 487	171	435	3 829	(3 394)	-89%	11 487
Housing		9 855	6 224	6 224	–	163	2 075	(1 911)	-92%	6 224
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		16 931	11 938	9 711	1 200	4 223	3 730	493	13%	9 711
Planning and development		2 474	2 419	2 419	263	748	805	(56)	-7%	2 419
Road transport		14 457	9 520	7 292	937	3 475	2 926	549	19%	7 292
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		199 874	252 215	252 688	16 921	68 987	83 999	(15 012)	-18%	252 688
Energy sources		130 887	148 915	150 515	12 632	47 942	49 691	(1 749)	-4%	150 515
Water management		34 692	53 300	53 300	1 841	9 697	17 767	(8 069)	-45%	53 300
Waste water management		18 490	33 808	30 100	1 369	6 862	10 857	(3 995)	-37%	30 100
Waste management		15 805	16 192	18 773	1 079	4 485	5 684	(1 199)	-21%	18 773
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	393 341	442 782	444 382	26 438	143 615	147 645	(4 030)	-3%	444 382
Expenditure - Functional										
<i>Governance and administration</i>		114 357	120 159	120 659	8 453	29 814	39 785	(9 971)	-25%	120 659
Executive and council		11 790	14 487	14 487	1 039	4 088	4 505	(417)	-9%	14 487
Finance and administration		101 523	104 466	104 966	7 324	25 368	34 878	(9 509)	-27%	104 966
Internal audit		1 044	1 207	1 207	90	357	402	(45)	-11%	1 207
<i>Community and public safety</i>		51 618	52 818	52 818	3 608	14 225	17 606	(3 381)	-19%	52 818
Community and social services		8 850	13 366	13 248	676	2 697	4 337	(1 640)	-38%	13 248
Sport and recreation		12 034	13 741	13 741	1 062	4 048	4 580	(532)	-12%	13 741
Public safety		18 474	22 080	22 198	1 672	6 562	7 478	(916)	-12%	22 198
Housing		12 260	3 631	3 631	199	918	1 210	(292)	-24%	3 631
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		24 157	28 742	29 005	2 393	9 158	9 841	(683)	-7%	29 005
Planning and development		10 160	12 465	12 468	981	3 697	4 155	(458)	-11%	12 468
Road transport		13 997	16 277	16 537	1 412	5 461	5 686	(225)	-4%	16 537
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		168 473	193 082	192 822	14 089	61 798	62 667	(869)	-1%	192 822
Energy sources		107 653	121 419	121 419	8 438	40 853	40 473	380	1%	121 419
Water management		26 655	33 566	33 566	2 690	10 024	10 343	(319)	-3%	33 566
Waste water management		18 402	21 188	20 928	1 731	5 908	6 803	(895)	-13%	20 928
Waste management		15 763	16 909	16 909	1 229	5 012	5 048	(35)	-1%	16 909
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	358 604	394 800	395 303	28 543	114 995	129 899	(14 904)	-11%	395 303
Surplus/ (Deficit) for the year		34 736	47 981	49 078	(2 105)	28 620	17 746	10 874	61%	49 078

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) - M04 October										
Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	50 960	53 413	53 413	-	27 941	17 804	10 137	56.9%	53 413
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		93 166	92 287	92 287	6 729	36 252	30 762	5 489	17.8%	92 287
Vote 4 - Community Development Services		9 004	11 911	15 264	817	2 850	4 343	(1 493)	-34.4%	15 264
Vote 5 - Corporate and Strategic Services		804	460	460	31	1 563	153	1 410	920.3%	460
Vote 6 - Planning and Development Services		2 632	2 419	2 419	263	748	805	(56)	-7.0%	2 419
Vote 7 - Public Safety		13 411	15 337	15 337	582	2 001	5 112	(3 111)	-60.9%	15 337
Vote 8 - Electricity		130 887	148 915	150 515	12 632	47 942	49 691	(1 749)	-3.5%	150 515
Vote 9 - Waste Management		15 805	16 192	18 773	1 079	4 485	5 684	(1 199)	-21.1%	18 773
Vote 10 - Waste Water Management		18 490	33 808	30 100	1 369	6 862	10 857	(3 995)	-36.8%	30 100
Vote 11 - Water		34 692	53 300	53 300	1 841	9 697	17 767	(8 069)	-45.4%	53 300
Vote 12 - Housing		9 855	6 224	6 224	-	163	2 075	(1 911)	-92.1%	6 224
Vote 13 - Road Transport		10 675	5 678	3 451	537	1 947	1 645	302	18.4%	3 451
Vote 14 - Sports and Recreation		2 960	2 839	2 839	558	1 161	946	215	22.7%	2 839
Total Revenue by Vote	2	393 341	442 782	444 382	26 438	143 615	147 645	(4 030)	-2.7%	444 382
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 171	9 114	9 114	709	2 751	2 715	37	1.3%	9 114
Vote 2 - Office of Municipal Manager		13 730	18 423	18 423	1 218	4 729	6 141	(1 412)	-23.0%	18 423
Vote 3 - Financial Administrative Services		66 993	65 641	65 641	4 811	17 789	21 880	(4 091)	-18.7%	65 641
Vote 4 - Community Development Services		10 431	11 384	11 384	767	2 791	3 795	(1 004)	-26.5%	11 384
Vote 5 - Corporate and Strategic Services		23 597	25 111	25 111	1 776	4 693	8 370	(3 678)	-43.9%	25 111
Vote 6 - Planning and Development Services		8 572	11 224	11 727	707	2 997	3 797	(800)	-21.1%	11 727
Vote 7 - Public Safety		22 233	29 185	29 185	1 920	7 593	9 728	(2 136)	-22.0%	29 185
Vote 8 - Electricity		107 653	121 419	121 419	8 438	40 853	40 473	380	0.9%	121 419
Vote 9 - Waste Management		15 763	16 909	16 909	1 229	5 012	5 048	(35)	-0.7%	16 909
Vote 10 - Waste Water Management		16 958	19 539	19 539	1 647	5 545	6 513	(967)	-14.9%	19 539
Vote 11 - Water		26 655	33 566	33 566	2 690	10 024	10 343	(319)	-3.1%	33 566
Vote 12 - Housing		12 260	3 631	3 631	199	918	1 210	(292)	-24.1%	3 631
Vote 13 - Road Transport		13 556	15 914	15 914	1 368	5 250	5 305	(54)	-1.0%	15 914
Vote 14 - Sports and Recreation		12 034	13 741	13 741	1 062	4 048	4 580	(532)	-11.6%	13 741
Total Expenditure by Vote	2	358 604	394 800	395 303	28 543	114 995	129 899	(14 904)	-11.5%	395 303
Surplus/ (Deficit) for the year	2	34 736	47 981	49 078	(2 105)	28 620	17 746	10 874	61.3%	49 078

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) - M04 October										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		110 017	110 746	110 746	7 820	43 088	38 625	4 463	12%	110 746
Service charges - Water		29 642	31 298	31 298	1 841	9 695	10 433	(738)	-7%	31 298
Service charges - Waste Water Management		12 937	14 660	14 660	1 242	5 242	4 887	355	7%	14 660
Service charges - Waste management		14 151	15 272	15 272	1 079	4 485	5 091	(606)	-12%	15 272
Sale of Goods and Rendering of Services		4 443	4 240	4 240	667	1 542	1 412	129	9%	4 240
Agency services		3 782	3 841	3 841	400	1 528	1 280	247	19%	3 841
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9 964	10 876	10 876	453	2 234	3 625	(1 391)	-38%	10 876
Interest earned from Current and Non Current Assets		1 893	1 269	1 269	302	1 170	423	747	177%	1 269
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		747	941	941	134	290	314	(24)	-8%	941
Licence and permits		2	-	-	-	-	-	-	-	-
Operational Revenue		946	704	704	103	1 668	234	1 434	612%	704
Non-Exchange Revenue										
Property rates		70 382	73 339	73 339	5 433	30 918	24 446	6 472	26%	73 339
Surcharges and Taxes		33	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		10 177	11 555	11 555	171	479	3 853	(3 373)	-88%	11 555
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		86 232	89 549	89 758	1 565	32 206	30 093	2 113	7%	89 758
Interest		-	-	-	348	1 299	-	1 299	#DIV/0!	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	2 500	2 500	-	-	833	(833)	-100%	2 500
Other Gains		8 068	910	910	-	-	303	(303)	-100%	910
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		363 416	371 702	371 911	21 559	135 843	125 853	9 991	8%	371 911
Expenditure By Type										
Employee related costs		124 857	144 683	144 161	10 250	41 010	47 743	(6 733)	-14%	144 161
Remuneration of councillors		5 697	6 139	6 139	479	1 918	1 968	(50)	-3%	6 139
Bulk purchases - electricity		92 504	95 123	95 123	6 771	34 522	31 708	2 814	9%	95 123
Inventory consumed		10 542	12 291	12 805	853	3 117	4 403	(1 285)	-29%	12 805
Debt impairment		30 702	30 239	30 239	2 520	10 080	10 080	-	-	30 239
Depreciation and amortisation		25 213	29 617	29 617	2 467	9 870	9 872	(2)	0%	29 617
Interest		13 042	15 789	15 789	865	3 975	5 263	(1 288)	-24%	15 789
Contracted services		31 392	33 651	34 247	1 256	3 403	10 675	(7 273)	-68%	34 247
Transfers and subsidies		358	30	30	3	3	10	(8)	-75%	30
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		24 162	26 328	26 243	3 078	7 096	7 874	(777)	-10%	26 243
Losses on Disposal of Assets		135	-	-	-	-	-	-	-	-
Other Losses		-	910	910	-	-	303	(303)	-100%	910
Total Expenditure		358 604	394 800	395 303	28 543	114 995	129 899	(14 904)	-11%	395 303
Surplus/(Deficit)		4 812	(23 098)	(23 393)	(6 983)	20 849	(4 046)	24 895	(0)	(23 393)
Transfers and subsidies - capital (monetary allocations)		29 925	71 080	72 471	4 879	7 771	21 792	(14 021)	(0)	72 471
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		34 736	47 981	49 078	(2 105)	28 620	17 746			49 078
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		34 736	47 981	49 078	(2 105)	28 620	17 746			49 078
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		34 736	47 981	49 078	(2 105)	28 620	17 746			49 078
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		34 736	47 981	49 078	(2 105)	28 620	17 746			49 078

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) - M04 October										
Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		9 356	4 938	3 001	749	1 975	1 431	545	38%	3 001
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	-	-	2 900	(2 900)	-100%	13 177
Vote 12 - Housing		-	5 731	5 731	-	-	631	(631)	-100%	5 731
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	10 086	25 645	23 708	749	1 975	5 112	(3 136)	-61%	23 708
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		225	-	30	-	-	3	(3)	-100%	30
Vote 4 - Community Development Services		1 204	2 576	5 492	118	484	1 356	(872)	-64%	5 492
Vote 5 - Corporate and Strategic Services		239	1 165	1 165	30	30	292	(262)	-90%	1 165
Vote 6 - Planning and Development Services		16	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		21 396	37 691	39 082	4 251	4 278	14 171	(9 893)	-70%	39 082
Vote 9 - Waste Management		3	5 000	7 245	-	-	2 249	(2 249)	-100%	7 245
Vote 10 - Waste Water Management		262	12 618	9 824	110	1 409	3 598	(2 188)	-61%	9 824
Vote 11 - Water		1 241	700	950	-	-	228	(228)	-100%	950
Vote 12 - Housing		117	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		43	600	600	20	21	-	21	#DIV/0!	600
Vote 14 - Sports and Recreation		-	-	100	-	-	11	(11)	-100%	100
Total Capital single-year expenditure	4	24 748	60 350	64 488	4 529	6 223	21 908	(15 685)	-72%	64 488
Total Capital Expenditure		34 835	85 995	88 196	5 278	8 198	27 019	(18 822)	-70%	88 196
Capital Expenditure - Functional Classification										
Governance and administration		465	1 165	1 195	30	30	295	(265)	-90%	1 195
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		465	1 165	1 195	30	30	295	(265)	-90%	1 195
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 322	8 307	11 323	118	484	1 998	(1 514)	-76%	11 323
Community and social services		1 204	2 576	5 492	118	484	1 356	(872)	-64%	5 492
Sport and recreation		-	-	100	-	-	11	(11)	-100%	100
Public safety		-	-	-	-	-	-	-	-	-
Housing		117	5 731	5 731	-	-	631	(631)	-100%	5 731
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9 415	5 538	3 601	769	1 996	1 431	566	40%	3 601
Planning and development		9 372	4 938	3 001	749	1 975	1 431	545	38%	3 001
Road transport		43	600	600	20	21	-	21	#DIV/0!	600
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		23 633	70 985	72 077	4 361	5 687	23 295	(17 609)	-76%	72 077
Energy sources		21 396	39 491	40 882	4 251	4 278	14 321	(10 043)	-70%	40 882
Water management		1 972	13 877	14 127	-	-	3 128	(3 128)	-100%	14 127
Waste water management		262	12 618	9 824	110	1 409	3 598	(2 188)	-61%	9 824
Waste management		3	5 000	7 245	-	-	2 249	(2 249)	-100%	7 245
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	34 835	85 995	88 196	5 278	8 198	27 019	(18 822)	-70%	88 196
Funded by:										
National Government		29 919	65 349	65 349	5 161	8 053	21 702	(13 649)	-63%	65 349
Provincial Government		5	5 731	7 122	-	-	786	(786)	-100%	7 122
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		29 925	71 080	72 471	5 161	8 053	22 487	(14 434)	-64%	72 471
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 910	14 915	15 725	117	145	4 532	(4 387)	-97%	15 725
Total Capital Funding		34 835	85 995	88 196	5 278	8 198	27 019	(18 822)	-70%	88 196

Table C5 consists of three distinct sections:

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

Table 9: C6 Financial Position

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M04 October						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		28 778	1 233	8 138	54 950	8 138
Trade and other receivables from exchange transactions		22 976	21 813	26 571	105 303	26 571
Receivables from non-exchange transactions		8 068	11 014	12 104	(77 949)	12 104
Current portion of non-current receivables		-	-	363	-	363
Inventory		1 047	1 454	1 047	1 003	1 047
VAT		4 111	8 290	8 323	2 221	8 323
Other current assets		13 916	0	0	12 881	0
Total current assets		78 895	43 804	56 546	98 409	56 546
Non current assets						
Investments		-	-	-	-	-
Investment property		74 313	74 292	74 260	74 296	74 260
Property, plant and equipment		669 324	751 485	728 161	667 669	728 161
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		844	687	639	844	639
Trade and other receivables from exchange transactions		435	-	72	1 429	72
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		744 916	826 464	803 132	744 238	803 132
TOTAL ASSETS		823 812	870 268	859 678	842 646	859 678
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 942	1 984	1 984	1 836	1 984
Consumer deposits		2 920	2 970	3 016	3 089	3 016
Trade and other payables from exchange transactions		84 612	103 203	53 800	52 367	53 800
Trade and other payables from non-exchange transactions		11 849	510	7 782	26 447	7 782
Provision		12 615	15 340	13 828	12 678	13 828
VAT		2 606	-	-	3 564	-
Other current liabilities		-	-	-	-	-
Total current liabilities		116 544	124 008	80 410	99 980	80 410
Non current liabilities						
Financial liabilities		2 444	445	459	2 203	459
Provision		86 320	102 758	97 553	90 171	97 553
Long term portion of trade payables		14 085	-	27 759	14 085	27 759
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		102 849	103 202	125 771	106 459	125 771
TOTAL LIABILITIES		219 394	227 210	206 182	206 439	206 182
NET ASSETS	2	604 418	643 057	653 497	636 207	653 497
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		604 418	643 057	653 497	636 207	653 497
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	604 418	643 057	653 497	636 207	653 497

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		63 298	70 435	70 435	5 483	25 470	20 473	4 997	24%	70 435
Service charges		165 332	158 525	158 525	13 162	64 175	59 001	5 174	9%	158 525
Other revenue		12 386	11 043	11 043	4 767	8 432	3 174	5 258	166%	11 043
Transfers and Subsidies - Operational		90 619	89 549	89 148	(9 739)	36 692	48 510	(11 818)	-24%	89 148
Transfers and Subsidies - Capital		29 925	71 080	70 039	1 739	17 883	35 077	(17 194)	-49%	70 039
Interest		1 893	8 010	8 010	3 160	2 096	771	1 325	172%	8 010
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(302 850)	(316 673)	(334 889)	(16 457)	(118 656)	(111 529)	7 127	-6%	(334 889)
Interest		(3 907)	(5 504)	(5 504)	(8)	(547)	(1 450)	(903)	62%	(5 504)
Transfers and Subsidies		(358)	(30)	(30)	(3)	(3)	(1)	2	-263%	(30)
NET CASH FROM/(USED) OPERATING ACTIVITIES		56 336	86 434	66 777	2 104	35 542	54 026	18 484	34%	66 777
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		70	2 500	2 500	-	-	-	-		2 500
Decrease (increase) in non-current receivables		(563)	-	-	39	(993)	(468)	(525)	112%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(35 411)	(85 995)	(88 196)	(5 278)	(8 198)	(16 141)	(7 943)	49%	(88 196)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 904)	(83 495)	(85 696)	(5 239)	(9 191)	(16 609)	(7 418)	45%	(85 696)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		256	221	221	5	169	163	6	4%	221
Payments										
Repayment of borrowing		(3 726)	(1 956)	(1 942)	(27)	(348)	(542)	(194)	36%	(1 942)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 470)	(1 735)	(1 721)	(22)	(179)	(379)	(200)	53%	(1 721)
NET INCREASE/ (DECREASE) IN CASH HELD		16 962	1 205	(20 640)	(3 157)	26 172	37 039			(20 640)
Cash/cash equivalents at beginning:		11 815	28	28 778		28 778	28 778			28 778
Cash/cash equivalents at month/year end:		28 778	1 233	8 138		54 950	65 816			8 138

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 - M04 October																
Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands																
Cash Receipts By Source																
Property rates		4 725	5 414	9 848	5 483	5 154	5 154	5 152	5 161	5 144	5 142	5 141	8 918	70 435	73 885	77 358
Service charges - Electricity revenue		11 355	11 998	11 508	9 044	6 972	9 694	6 930	8 661	7 873	8 711	7 511	6 980	107 239	118 604	129 280
Service charges - Water revenue		3 032	2 620	3 395	2 332	2 113	2 068	2 326	2 186	2 236	2 429	2 220	(1 651)	25 845	27 111	28 385
Service charges - Waste Water Management		670	795	1 867	863	998	1 007	901	1 023	917	1 035	1 079	950	12 106	13 217	14 431
Service charges - Waste Management		719	893	1 622	923	1 102	1 115	1 096	1 121	1 110	1 118	1 123	1 395	13 337	14 417	15 585
Rental of facilities and equipment		48	54	53	134	78	78	78	78	78	78	78	102	941	987	1 034
Interest earned - external investments		168	407	293	302	106	106	106	106	106	106	106	(641)	1 269	1 400	1 543
Interest earned - outstanding debtors		(624)	(516)	(793)	2 858	562	562	562	562	562	562	562	1 883	6 741	7 368	8 054
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		101	102	106	171	118	117	107	107	105	106	104	72	1 315	1 366	1 416
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		302	450	376	400	345	269	358	369	307	235	205	225	3 841	4 030	4 219
Transfers and Subsidies - Operational		41 640	2 546	2 245	(9 739)	2 199	18 532	1 318	6 451	17 447	1 772	1 640	3 098	89 148	97 258	100 702
Other revenue		417	(768)	2 426	4 061	645	507	148	310	541	926	191	(4 460)	4 945	5 188	5 433
Cash Receipts by Source		62 554	23 994	33 484	16 832	20 392	39 209	19 062	26 136	36 426	22 221	19 959	16 871	337 161	364 830	387 439
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		16 144	-	-	1 739	4 666	5 572	3 487	692	11 501	10 461	8 182	7 593	70 036	48 620	86 660
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	2 500	2 500	1 000	1 000
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		62	64	38	5	18	18	18	18	18	18	18	(77)	221	221	221
Decrease (increase) in non-current receivables		(9)	(459)	(564)	39	-	-	-	-	-	-	-	993	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		78 751	23 599	32 958	18 615	25 077	44 800	22 588	26 846	47 945	32 701	28 160	27 881	409 922	414 671	475 320
Cash Payments by Type																
Employee related costs		10 171	10 193	10 077	10 084	17 188	11 935	11 716	11 716	11 716	11 212	11 445	15 166	142 619	150 723	160 370
Remuneration of councillors		481	479	479	479	493	493	487	520	486	465	460	817	6 130	6 587	7 062
Interest		222	311	7	8	459	459	459	459	459	459	459	1 746	5 504	5 539	5 635
Bulk purchases - Electricity		26 230	10 224	25 494	3 862	6 185	8 599	6 147	7 683	6 984	7 727	6 663	(8 961)	106 836	107 204	118 782
Acquisitions - water & other inventory		63	947	1 197	866	1 045	544	964	1 509	1 023	1 209	1 091	2 105	12 563	12 845	13 399
Contracted services		(0)	1 103	1 044	1 256	2 472	1 263	1 880	4 298	4 525	3 230	4 163	15 234	40 456	39 628	39 326
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	3	0	0	3	0	10	2	2	11	30	31	33
Other expenditure		509	1 695	1 814	(90)	1 711	1 851	2 197	1 019	3 442	779	3 275	8 062	26 263	27 991	29 680
Cash Payments by Type		37 676	24 952	40 110	16 467	29 552	25 143	23 853	27 204	28 644	25 083	27 557	34 181	340 423	350 549	374 287
Other Cash Flows/Payments by Type																
Capital assets		324	1 666	930	5 278	9 279	6 889	8 286	10 684	6 919	6 739	6 919	24 282	88 196	48 620	86 659
Repayment of borrowing		26	26	268	27	-	489	-	-	489	-	-	616	1 942	1 984	445
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		38 026	26 644	41 309	21 772	35 831	32 521	32 139	37 888	36 053	31 822	34 476	59 079	430 561	401 153	461 391
NET INCREASE/(DECREASE) IN CASH HELD		40 725	(3 045)	(8 351)	(3 157)	(13 754)	12 279	(9 551)	(11 042)	11 893	878	(6 316)	(31 198)	(20 640)	13 519	13 929
Cash/cash equivalents at the month/year beginning:		28 778	69 503	66 458	58 107	54 950	41 195	53 474	43 923	32 881	44 774	45 653	39 336	28 778	8 138	21 657
Cash/cash equivalents at the month/year end:		69 503	66 458	58 107	54 950	41 195	53 474	43 923	32 881	44 774	45 653	39 336	8 138	8 138	21 657	35 586

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 - M04 October													
Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 668	1 453	880	731	697	967	4 559	14 262	26 217	21 216		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 561	1 685	623	397	323	294	1 706	7 644	19 233	10 365		
Receivables from Non-exchange Transactions - Property Rates	1400	5 304	2 174	1 448	5 168	1 075	1 200	5 463	20 594	42 427	33 501		
Receivables from Exchange Transactions - Waste Water Management	1500	1 450	904	707	556	467	503	2 568	7 286	14 440	11 380		
Receivables from Exchange Transactions - Waste Management	1600	1 213	681	519	402	428	416	2 124	3 589	9 372	6 959		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	898	612	891	767	756	803	4 696	6 362	15 985	13 385		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3 146)	36	12	4	9	7	110	375	(2 592)	505		
Total By Income Source	2000	14 947	7 745	5 080	8 024	3 756	4 190	21 228	60 179	125 148	97 376	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	764	583	71	1 669	48	47	153	998	4 334	2 915		
Commercial	2300	6 802	2 269	1 266	2 941	940	951	6 117	24 749	46 034	35 698		
Households	2400	5 861	4 125	3 201	2 967	2 436	2 810	13 620	32 989	68 010	54 823		
Other	2500	1 520	768	542	447	331	383	1 337	1 441	6 770	3 940		
Total By Customer Group	2600	14 947	7 745	5 080	8 024	3 756	4 190	21 228	60 179	125 148	97 376	-	-

The outstanding debtors amount to R125.148 million for October 2023. Of the total outstanding debtors, R89.353 million is over 120 days. R68.010 million (54.34%) 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 arrear accounts are also put on auxiliary.

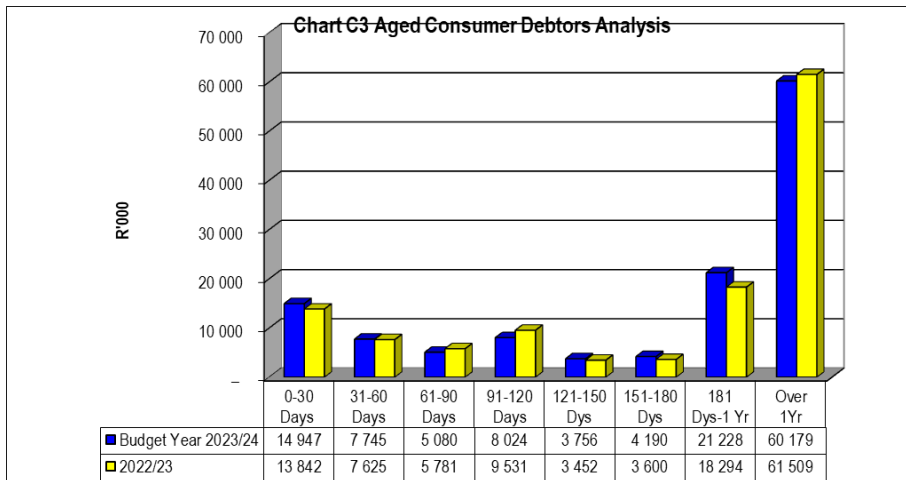


Figure 8: Aged Debtors Analysis

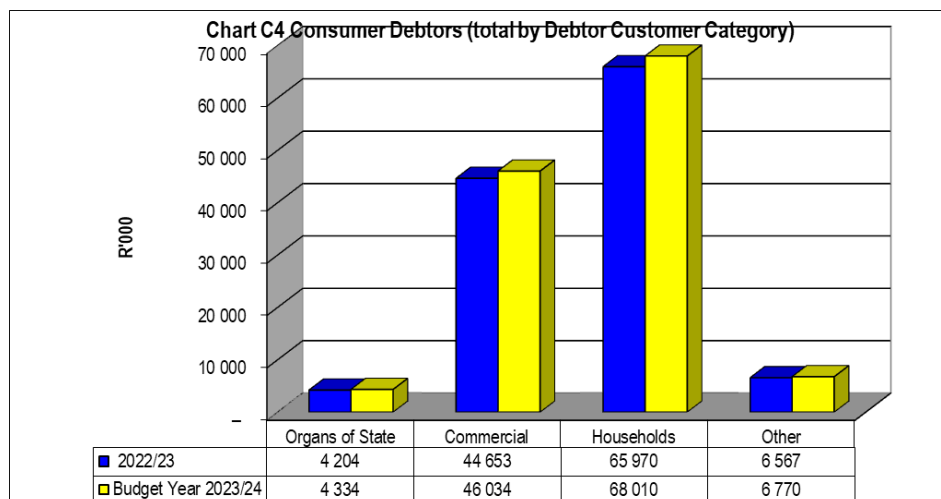


Figure 9: Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October												
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			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	7 659	-	-	-	-	-	-	-	-	7 659	48 888
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	188	-	-	-	922	-	-	-	-	1 110	348
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	14	-	439	-	-	-	340	-	-	793	173
Total By Customer Type	1000	7 861	-	439	-	922	-	340	-	-	9 562	49 410

The Municipality's outstanding creditors at the end of October 2023 amount to R 7.659 million. The outstanding amounts due to Eskom have been accounted for under long term liabilities (Arrangements). It has also applied for the Municipal Debt Relief per Circular 124 and has been provisionally approved and monitored on a monthly basis.

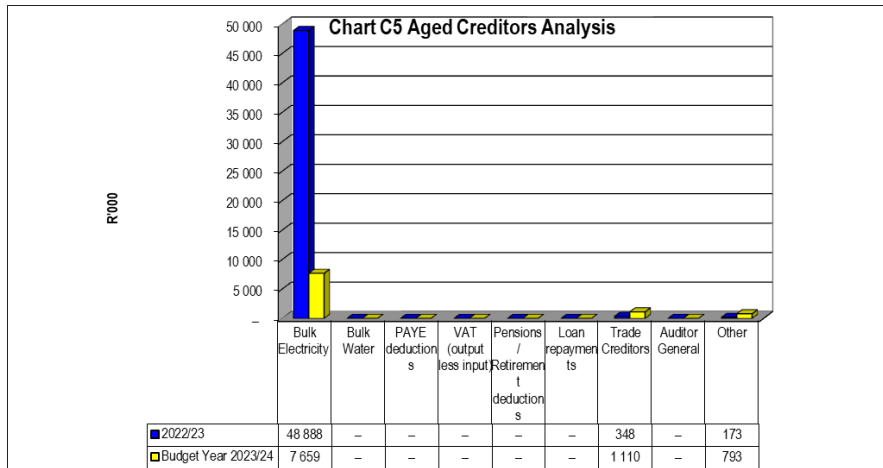


Figure 10: Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	0.0805	0	0		38 210	272	-	1 866	40 347
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	0.0825	0	0		509	7	-	550	1 066
														-
														-
														-
														-
Municipality sub-total										38 719		-	2 416	41 413
Entities														
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									38 719		-	2 416	41 413

The Municipality has Call investment accounts with a balance of R 41.413 million at the end of October 2023. The purpose of the call account is to ring fence conditional grants.

2.4 Long Term Liabilities

REPORT TO FINANCE PORTFOLIO COMMITTEE

CEDERBERG MUNICIPALITY

SUMMARY OF EXTERNAL LOANS FOR OCTOBER 2023

Borrowing Institution	Balance 01 October 2023	Interest Capital October 2023	Repayment October 2023	Interest Paid	Received	Balance at 31 October 2023	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R 612 478.33	R -	R -	R -	R -	R 612 478.33	15.17%	
ABSA (038-7230-0993)	R 1 451 694.51	R -	R -	R -	R -	R 1 451 694.51	35.96%	
ABSA (038-7230-0994)	R 714 844.53	R -	R -	R -	R -	R 714 844.53	17.71%	
ABSA (038-7230-0995)	R 851 542.56	R -	R -	R -	R -	R 851 542.56	21.09%	
Office Equipment - Printers Sky Metro	R 433 894.17	R 4 259.90	R 31 250.00	R -	R -	R 406 904.07	10.08%	
	R 4 064 454.10	R 4 259.90	R 31 250.00	R -	R -	R 4 037 464.00	100%	R -

Figure 11: 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 - M04 October										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		69 132	81 545	81 545	261	33 489	33 489	-		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
EPWP Incentive		1 359	1 658	1 658	-	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)	3	-	1 976	1 976	-	-	-	-		1 976
Water Services Infrastructure Grant (VAT)		2 870	652	652	261	326	326	-		652
Integrated National Electrification Grant (VAT)		110	4 956	4 956	-	1 565	1 565	-		4 956
Provincial Government:		17 636	8 004	8 004	-	3 203	3 203	-		8 004
Transport Infrastructure Grant		-	-	-	-	-	-	-		-
Library Services: MRFG		5 408	6 282	6 282	-	2 094	2 094	-		6 282
Thusong Service Centre (Sustainability Operational Support)		150	120	120	-	-	-	-		120
CDW Support		152	151	151	-	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		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	86 767	89 549	89 549	261	36 692	36 692	-		89 549
Capital Transfers and Grants										
National Government:		29 686	65 349	65 349	1 739	17 883	17 883	-		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	1 739	2 174	2 174	-		4 348
Integrated National Electrification Grant (INEG)		19 130	33 041	33 041	-	10 435	10 435	-		33 041
Provincial Government:		4 391	5 731	5 731	-	-	-	-		5 731
<i>Human Settlement Development Grant (Capital)</i>		-	5 731	5 731	-	-	-	-		5 731
<i>Municipal Interventions Grant (Capital)</i>		391	-	-	-	-	-	-		-
<i>Municipal Water Resilience Grant</i>		2 609	-	-	-	-	-	-		-
<i>Loadshedding Relief Grant</i>		1 391	-	-	-	-	-	-		-
<i>Municipal Library Support Grant (Capital)</i>		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	34 077	71 080	71 080	1 739	17 883	17 883	-		71 080
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	120 844	160 629	160 629	2 000	54 575	54 575	-		160 629

Table 16: SC7(1) Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		69 281	81 545	81 545	928	29 723	27 402	2 320	8.5%	81 545
Local Government Equitable Share		60 377	67 058	67 058	-	27 941	22 358	5 583	25.0%	67 058
Finance Management		2 083	2 132	2 132	9	61	711	(650)	-91.4%	2 132
EPWP Incentive		1 359	1 658	1 658	95	189	553	(363)	-65.8%	1 658
Municipal Infrastructure Grant (PMU)		849	895	895	93	366	298	68	22.6%	895
Municipal Infrastructure Grant (VAT)		1 518	2 218	2 218	104	432	739	(307)	-41.5%	2 218
Regional Bulk Infrastructure Grant (VAT)		110	1 976	1 976	-	-	659	(659)	-100.0%	1 976
Water Services Infrastructure Grant (VAT)		116	652	652	-	106	217	(112)	-51.3%	652
Integrated National Electrification Grant (VAT)		2 870	4 956	4 956	628	628	1 867	(1 240)	-66.4%	4 956
Provincial Government:		16 951	8 004	8 213	637	2 484	2 691	(207)	-7.7%	8 213
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		5 408	6 282	6 282	461	1 845	2 094	(249)	-11.9%	6 282
Thusong Service Centre (Sustainability Operational Support)		149	120	120	-	-	40	(40)	-100.0%	120
CDW Support		115	151	151	-	-	50	(50)	-100.0%	151
Human Settlement Development Grant		9 719	493	493	-	163	164	(1)	-0.5%	493
Financial Management Capability Grant		1 053	958	958	175	475	319	156	48.9%	958
Municipal Interventions Grant		158	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant (VAT)		-	-	-	-	-	-	-	-	-
Loadshedding Relief Grant (Vat)		-	-	209	-	-	23	(23)	-100.0%	209
PGWC Financial Management Capacity Building Grant		250	-	-	-	-	-	-	-	-
Public Employment Support Grant		90	-	-	-	-	-	-	-	-
Municipal Library Support Grant		8	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		86 232	89 549	89 758	1 565	32 206	30 093	2 113	7.0%	89 758
Capital expenditure of Transfers and Grants										
National Government:		29 919	65 349	65 349	4 879	7 771	19 727	(11 956)	-60.6%	65 349
Municipal Infrastructure Grant (MIG)		10 688	14 783	14 784	694	2 882	4 928	(2 046)	-41.5%	14 784
Regional Bulk Infrastructure Grant (RBIG)		731	13 177	13 177	-	-	4 392	(4 392)	-100.0%	13 177
Water Services Infrastructure Grant		704	4 348	4 348	-	705	1 449	(744)	-51.3%	4 348
Integrated National Electrification Grant (INEG)		17 796	33 041	33 041	4 184	4 184	8 958	(4 773)	-53.3%	33 041
Provincial Government:		5	5 731	7 122	-	-	2 065	(2 065)	-100.0%	7 122
Human Settlement Development Grant (Capital)		-	5 731	5 731	-	-	1 910	(1 910)	-100.0%	5 731
Municipal Interventions Grant (Capital)		-	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		-	-	-	-	-	-	-	-	-
Loadshedding Relief Grant		-	-	1 391	-	-	155	(155)	-100.0%	1 391
Municipal Library Support Grant (Capital)		5	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		29 925	71 080	72 471	4 879	7 771	21 792	(14 021)	-64.3%	72 471
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		116 156	160 629	162 229	6 444	39 978	51 885	(11 907)	-22.9%	162 229

Loadshedding relief grant

WC012 Cederberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October						
Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share						
Finance Management						
EPWP Incentive						
Municipal Infrastructure Grant (PMU)						
Municipal Infrastructure Grant (VAT)						
Regional Bulk Infrastructure Grant (VAT)						
Water Services Infrastructure Grant (VAT)						
Integrated National Electrification Grant (VAT)						
Provincial Government:		209	-	-	209	100.0%
Transport Infrastructure Grant						
Library Services: MRFG						
Thusong Service Centre (Sustainability Operational Support)						
CDW Support						
Human Settlement Development Grant						
Financial Management Capability Grant						
Municipal Interventions Grant						
Municipal Water Resilience Grant (VAT)						
Loadshedding Relief Grant (Vat)		209	-	-	209	
PGWC Financial Management Capacity Building Grant						
Public Employment Support Grant						
Municipal Library Support Grant						
District Municipality:		-	-	-	-	
None						
Other grant providers:		-	-	-	-	
None						
Total operating expenditure of Approved Roll-overs		209	-	-	209	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)						
Regional Bulk Infrastructure Grant (RBIG)						
Water Services Infrastructure Grant						
Integrated National Electrification Grant (INEG)						
Provincial Government:		1 391	-	-	1 391	100.0%
Human Settlement Development Grant (Capital)						
Municipal Interventions Grant (Capital)						
Municipal Water Resilience Grant						
Loadshedding Relief Grant		1 391	-	-	1 391	
Municipal Library Support Grant (Capital)						
District Municipality:		-	-	-	-	
None						
Other grant providers:		-	-	-	-	
None						
Total capital expenditure of Approved Roll-overs		1 391	-	-	1 391	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1 600	-	-	1 600	100.0%

The Municipality has received a total of R 54.575 million of its allocated grant budget. It has incurred expenditure of R 39.978 million (73.25%) on those grants. The roll over for the Load-shedding relief grant has been approved. The unspent portion at the end of October 2023 is R 16.406 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 - M04 October										
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	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 795	4 889	4 889	417	1 669	1 567	101	6%	4 889
Pension and UIF Contributions		255	123	123	6	25	40	(15)	-38%	123
Medical Aid Contributions		87	78	78	7	28	25	3	12%	78
Motor Vehicle Allowance		140	600	600	20	80	192	(112)	-58%	600
Cellphone Allowance		421	449	449	29	117	144	(27)	-19%	449
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 697	6 139	6 139	479	1 918	1 968	(50)	-3%	6 139
% increase	4		7.7%	7.7%						7.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 301	3 520	3 520	273	1 111	1 173	(62)	-5%	3 520
Pension and UIF Contributions		128	586	586	13	38	195	(157)	-80%	586
Medical Aid Contributions		38	229	229	4	12	76	(64)	-84%	229
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		(89)	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		90	360	360	16	97	120	(23)	-19%	360
Cellphone Allowance		108	222	222	9	35	74	(39)	-53%	222
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		13	80	80	0	0	27	(26)	-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		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 589	4 997	4 997	314	1 294	1 666	(372)	-22%	4 997
% increase	4		93.0%	93.0%						93.0%
Other Municipal Staff										
Basic Salaries and Wages		84 976	95 148	94 626	6 614	26 436	31 379	(4 943)	-16%	94 626
Pension and UIF Contributions		13 363	16 580	16 580	1 146	4 546	5 479	(933)	-17%	16 580
Medical Aid Contributions		4 416	5 259	5 259	389	1 568	1 734	(166)	-10%	5 259
Overtime		4 024	4 615	4 615	361	1 452	1 508	(56)	-4%	4 615
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 435	7 114	7 114	549	2 201	2 357	(156)	-7%	7 114
Cellphone Allowance		406	398	398	29	120	131	(12)	-9%	398
Housing Allowances		359	418	418	26	105	138	(34)	-24%	418
Other benefits and allowances		4 643	5 497	5 497	435	1 742	1 799	(58)	-3%	5 497
Payments in lieu of leave		571	1 188	1 188	99	396	396	-	-	1 188
Long service awards		532	592	592	49	197	197	-	-	592
Post-retirement benefit obligations	2	2 154	2 409	2 409	201	803	803	-	-	2 409
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		389	468	468	38	152	156	(4)	-3%	468
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		122 268	139 687	139 165	9 935	39 717	46 077	(6 361)	-14%	139 165
% increase	4		14.2%	13.8%						13.8%
Total Parent Municipality		130 555	150 822	150 300	10 728	42 928	49 711	(6 783)	-14%	150 300
Unpaid salary, allowances & benefits in arrears:			15.5%	15.1%						15.1%
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		130 555	150 822	150 300	10 728	42 928	49 711	(6 783)	-14%	150 300
% increase	4		15.5%	15.1%						15.1%
TOTAL MANAGERS AND STAFF		124 857	144 683	144 161	10 250	41 010	47 743	(6 733)	-14%	144 161

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		5 439	5 750	324	324	5 750	5 426	94.4%	0%
August		7 039	7 050	1 666	1 990	12 801	10 811	84.5%	2%
September		6 934	6 845	930	2 920	19 646	16 726	85.1%	3%
October		7 217	7 373	5 278	8 198	27 019	18 822	69.7%	10%
November		9 279	9 435	-		36 455	-		
December		6 889	7 145	-		43 600	-		
January		8 286	8 442	-		52 042	-		
February		10 684	10 840	-		62 882	-		
March		6 919	7 175	-		70 057	-		
April		6 739	6 995	-		77 053	-		
May		6 919	7 175	-		84 228	-		
June		3 650	3 968	-		88 196	-		
Total Capital expenditure	-	85 995	88 196	8 198					

The Municipality has a revised capital budget of R 88.196 million. It has incurred expenditure of R 8.198 million (9.30%) on the capital budget. The commitments (excluding VAT) for the capital projects are R 2.799 million at the end of October 2023.

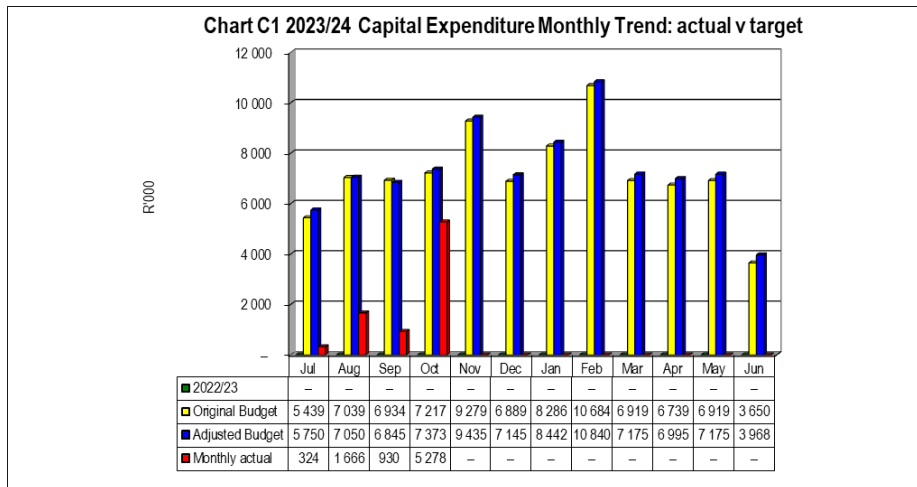


Figure 12: Capital Expenditure Monthly Trend (Actual vs Target)

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 - M04 October										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		19 123	56 296	56 296	4 184	4 890	16 747	11 857	70.8%	56 296
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		17 923	33 041	33 041	4 184	4 184	13 216	9 032	68.3%	33 041
<i>LV Networks</i>		17 923	33 041	33 041	4 184	4 184	13 216	9 032	68.3%	33 041
Water Supply Infrastructure		1 200	18 908	18 908	-	-	3 531	3 531	100.0%	18 908
<i>Distribution</i>		1 200	18 908	18 908	-	-	3 531	3 531	100.0%	18 908
Sanitation Infrastructure		-	4 348	4 348	-	705	-	(705)	#DIV/0!	4 348
<i>Waste Water Treatment Works</i>		-	4 348	4 348	-	705	-	(705)	#DIV/0!	4 348
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		1 317	2 576	5 492	118	484	1 356	872	64.3%	5 492
Community Facilities		1 317	2 576	5 492	118	484	1 356	872	64.3%	5 492
<i>Halls</i>		1 199	2 576	5 492	118	484	1 356	872	64.3%	5 492
<i>Public Ablution Facilities</i>		117	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		245	1 165	1 165	30	30	292	262	89.6%	1 165
Computer Equipment		245	1 165	1 165	30	30	292	262	89.6%	1 165
Furniture and Office Equipment		57	-	130	-	-	14	14	100.0%	130
Furniture and Office Equipment		57	-	130	-	-	14	14	100.0%	130
Machinery and Equipment		1 231	1 750	3 888	67	93	697	604	86.6%	3 888
Machinery and Equipment		1 231	1 750	3 888	67	93	697	604	86.6%	3 888
Transport Assets		-	5 000	7 245	-	-	2 249	2 249	100.0%	7 245
Transport Assets		-	5 000	7 245	-	-	2 249	2 249	100.0%	7 245
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	21 972	66 787	74 216	4 399	5 498	21 356	15 859	74.3%	74 216

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 - M04										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		1 237	1 900	1 900	20	21	350	329	94.0%	1 900
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	300	300	20	21	-	(21)	#DIV/0!	300
<i>Drainage Collection</i>		-	300	300	20	21	-	(21)	#DIV/0!	300
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
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	-	-	200	200	100.0%	500
<i>Reservoirs</i>		-	500	500	-	-	200	200	100.0%	500
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets										
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets										
		-	-	-	-	-	-	-	-	-
Investment properties										
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets										
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets										
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment										
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets										
Transport Assets		-	-	-	-	-	-	-	-	-
Land										
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources										
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	1 237	1 900	1 900	20	21	350	329	94.0%	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 - M04 October										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		15 102	18 316	18 581	1 601	5 337	6 146	809	13.2%	18 581
Roads Infrastructure		6 633	8 311	8 571	733	2 868	3 030	163	5.4%	8 571
Roads		6 149	7 126	6 993	482	1 901	2 243	341	15.2%	6 993
Road Structures		484	1 185	1 578	250	966	787	(179)	-22.7%	1 578
Storm water Infrastructure		823	923	768	34	159	153	(7)	-4.3%	768
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		776	852	752	34	151	184	33	18.0%	752
Attenuation		47	72	17	-	8	(31)	(40)	127.3%	17
Electrical Infrastructure		797	1 400	1 400	27	47	467	420	89.9%	1 400
LV Networks		797	1 400	1 400	27	47	467	420	89.9%	1 400
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 140	796	956	201	426	358	(69)	-19.2%	956
Water Treatment Works		28	147	147	2	2	49	47	96.5%	147
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 112	649	809	199	425	309	(116)	-37.6%	809
Sanitation Infrastructure		5 191	5 849	5 849	553	1 522	1 950	428	21.9%	5 849
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 049	5 618	5 618	553	1 518	1 873	355	18.9%	5 618
Waste Water Treatment Works		143	231	231	-	3	77	73	95.5%	231
Solid Waste Infrastructure		518	1 038	1 038	54	314	189	(126)	-66.5%	1 038
Landfill Sites		518	1 038	1 038	54	314	189	(126)	-66.5%	1 038
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		7 636	9 482	9 482	617	2 495	3 161	666	21.1%	9 482
Community Facilities		6 615	7 938	7 938	534	2 206	2 646	440	16.6%	7 938
Halls		1 093	1 185	1 185	73	297	395	98	24.8%	1 185
Libraries		-	500	500	-	-	167	167	100.0%	500
Cemeteries/Crematoria		9	53	53	2	2	18	15	87.8%	53
Public Open Space		5 513	6 200	6 200	460	1 907	2 067	160	7.7%	6 200
Sport and Recreation Facilities		1 021	1 544	1 544	83	289	515	226	43.9%	1 544
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1 021	1 544	1 544	83	289	515	226	43.9%	1 544
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		17	480	487	5	8	167	159	95.2%	487
Operational Buildings		17	480	487	5	8	167	159	95.2%	487
Municipal Offices		17	480	487	5	8	167	159	95.2%	487
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		59	148	148	5	16	49	34	68.1%	148
Computer Equipment		59	148	148	5	16	49	34	68.1%	148
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		74	296	296	-	-	99	99	100.0%	296
Machinery and Equipment		74	296	296	-	-	99	99	100.0%	296
Transport Assets		4 087	3 854	3 854	497	1 228	1 157	(71)	-6.1%	3 854
Transport Assets		4 087	3 854	3 854	497	1 228	1 157	(71)	-6.1%	3 854
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	26 976	32 575	32 847	2 725	9 083	10 778	1 695	15.7%	32 847

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

2.9 Other supporting documents

Cederberg Local Municipality	
Bank Reconciliation	
OCTOBER 2023	
	Amount
Bank Statement Balance	2 703 856.13
72194774	-0.00
72194480	-0.00
82163324	2 467 096.81
32630263	236 759.32
Cashbook Balance	13 536 954.43
39999010203	-
39999010204	-
39999010301	392 016.10
39999010302	285 979.58
39999010303	-222 129.12
39999010305	-3 347.00
39999010701	2 860 038.86
39999010702	623 987 707.66
39999010703	-613 268 792.84
39999010704	593 422.73
39999010705	-1 362 491.39
39999010802	287 563.69
39999010805	-13 013.84
39999010902	86 422.58
39999010905	-86 422.58
Difference	-10 833 098.30
Reconciling Items	
	Difference
Debtor Payments	176 530.33
Cashier Receipts	151 869.98
Bank Deposits	7 435.00
Outstanding EFT Payments	-13 933 803.32
Post Office	-3 149.98
Wages, Salaries and Council paid after period end	3 706 665.94
Funds Transferred to investment account	-
Sweeping/Offlines to be captured	-143 152.46
Other	-795 493.79
	-10 833 098.30
Unreconciled Difference	-0.0

Figure 13: 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)

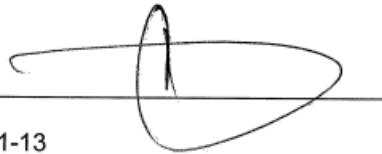
- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

For the month of October 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: 2023-11-13