

CEDERBERG MUNICIPALITY

Monthly Budget Statement

JANUARY 2024



In-Year Report of the Municipality

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

TABLE OF CONTENTS

GLOSSARY.....	5
LEGISLATIVE FRAMEWORK:	7
1 PART 1: IN-YEAR REPORT	10
1.1 MAYOR’S REPORT.....	10
1.1.1 <i>Implementation of budget in terms of SDBIP</i>	10
1.1.2 <i>Financial problems or risks facing the Municipality</i>	10
1.1.3 <i>Other information</i>	10
1.2 COUNCIL RESOLUTIONS.....	11
1.3 EXECUTIVE SUMMARY	12
1.3.1 <i>Introduction</i>	12
1.3.2 <i>Consolidated Performance</i>	12
1.3.3 <i>Compliance in terms of Municipal Debt Relief</i>	25
1.3.4 <i>Material variances from SDBIP</i>	28
1.3.5 <i>Remedial or Corrective Steps</i>	28
1.4 IN-YEAR BUDGET STATEMENT TABLES.....	29
2 PART 2: SUPPORTING DOCUMENTATION	39
2.1 DEBTORS’ ANALYSIS	39
2.2 CREDITORS’ ANALYSIS.....	40
2.3 INVESTMENT PORTFOLIO ANALYSIS	41
2.4 LONG TERM LIABILITIES.....	42
2.5 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	43
2.6 COUNCILOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS	46
2.7 CAPITAL PROGRAM PERFORMANCE.....	47
2.8 MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN.....	56
2.9 OTHER SUPPORTING DOCUMENTS	57
2.10 MUNICIPAL MANAGER’S QUALITY CERTIFICATION.....	58

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.....	30
Table 5: C2 Statement of Financial Performance (Functional Classification)	31
Table 6: C3 Financial Performance (Revenue and Expenditure by Municipal Vote).....	32
Table 7: C4 Financial Performance (Revenue and Expenditure).....	33
Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding)	34
Table 9: C6 Financial Position	36
Table 10: C7 Cash Flow	37
Table 11: SC9 Actuals and Revised Targets for Cash Receipts	38
Table 12: SC3 Aged Debtors.....	39
Table 13: SC4 Aged Creditors.....	40
Table 14: SC5 Investment Portfolio.....	41
Table 15: SC6 Transfers and Grant Receipts	43
Table 16: SC7(1) Transfers and Grant Expenditure	44
Table 17: SC7(2) Expenditure against approved rollovers.....	45
Table 18: SC8 Councilor and Staff Benefits.....	46
Table 19: SC12 Capital Expenditure Trend	47
Table 20: SC13a Capital Expenditure on New Assets by Asset Class.....	48
Table 21: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class	51
Table 22: SC13c Expenditure on Repairs and Maintenance by Asset Class.....	54

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	24
Figure 6: Compliance Certificate Municipal Debt Relief.....	27
Figure 7: Property Rates Reconciliation	28
Figure 8: Chart C3 Aged Debtors Analysis	39
Figure 9: Chart C4 Consumer Debtors by Debtor Customer Category.....	40
Figure 10: Chart C5 Aged Creditors Analysis.....	41
Figure 11: Long Term Liabilities	42
Figure 12: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target).....	47
Figure 13: Bank Reconciliation	57

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 financial difficulties. However, the financial position has gradually improved since the start of the financial year. It has approved a revised budget funding plan for implementation which is monitored monthly.

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 January 2024.

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	374 260 587.00	26 112 366.82	232 870 876.42	218 210 395.00	14 660 481.42	6.72%
Total Operating Expenditure	358 604 350.78	394 800 236.00	396 551 115.00	33 913 878.08	210 111 885.53	229 209 072.00	-19 097 186.47	-8.33%
<i>Surplus/(Deficit)</i>	4 811 534.22	- 23 098 150.00	- 22 290 528.00	- 7 801 511.26	22 758 990.89	- 10 998 677.00	33 757 667.89	-306.92%
Capital Transfers and Subsidies (Monetary allocations)	29 924 776.32	71 079 623.00	79 819 000.00	137 500.00	12 942 997.27	40 245 173.00	-27 302 175.73	-67.84%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	-
<i>Surplus/ (Deficit) for the year</i>	34 736 310.54	47 981 473.00	57 528 472.00	- 7 664 011.26	35 701 988.16	29 246 496.00		
Total Capital Expenditure	34 834 818.16	85 994 625.00	93 272 001.00	631 288.32	15 428 309.47	53 491 951.00	-38 063 641.53	-71.16%

Actuals for operating revenue and expenditure were above and below YTD budget respectively. Variances for revenue was 6.72% above whilst the variance for operating expenditure was 8.33% below YTD budget.

The operating revenue realised is R 14.660 million above YTD budget while operating expenditure was R 19.097 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 38.064 million below YTD budget. The total budget has been adjusted to R 93.272 million and R 15.428 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 January 2024.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January									
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	11 478	73 405	65 001	8 404	12.93%	110 746
Service charges - Water	29 642	31 298	31 298	3 388	18 425	18 257	168	0.92%	31 298
Service charges - Waste Water Management	12 937	14 660	14 660	1 190	8 897	8 552	345	4.03%	14 660
Service charges - Waste management	14 151	15 272	15 272	1 030	7 635	8 909	(1 273)	-14.29%	15 272
Sale of Goods and Rendering of Services	4 443	4 240	4 240	277	3 023	2 487	536	21.54%	4 240
Agency services	3 782	3 841	3 841	660	2 658	2 241	417	18.61%	3 841
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 964	10 876	10 876	528	3 788	6 344	(2 556)	-40.29%	10 876
Interest earned from Current and Non Current Assets	1 893	1 269	1 269	714	2 183	740	1 443	194.85%	1 269
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	747	941	941	42	465	549	(84)	-15.35%	941
Licence and permits	2	-	-	9	10	-	10	#DIV/0!	-
Operational Revenue	946	704	704	47	4 051	415	3 635	875.25%	704
Non-Exchange Revenue									
Property rates	70 382	73 339	73 339	5 384	47 061	42 781	4 280	10.00%	73 339
Surcharges and Taxes	33	1	1	-	-	1	(1)	-100.00%	1
Fines, penalties and forfeits	10 177	11 555	11 555	149	1 201	6 742	(5 541)	-82.19%	11 555
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	86 232	89 549	92 108	859	57 722	53 202	4 520	8.50%	92 108
Interest	-	-	-	357	2 348	-	2 348	#DIV/0!	-
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 500	2 500	-	-	1 458	(1 458)	-100.00%	2 500
Other Gains	8 068	910	910	-	-	531	(531)	-100.00%	910
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	363 416	371 702	374 261	26 112	232 871	218 210	14 660	6.72%	374 261

Variances for 10% above and below YTD budget have been identified. The budgets will also be adjusted during February 2024 to be in line with the actual results of the past 7 months. The variances were due to the following:

Service Charges – Electricity: The variance is 12.93% above YTD budget. This is due to an increase in electricity sales and decrease in load shedding.

Service Charges – Waste Management: The variance is 14.29% below YTD budget. This is due to an increase in the indigent subsidy granted.

Sale of Goods and Rendering of Services: This category of revenue is 21.54% above YTD budget. This is mainly due to the increased revenue from recreational facilities the past festive season.

Agency Services: This variance is 18.61% above YTD budget. This is mainly due to increase in revenue from motor registration fees.

Interest earned from Receivables: The variance is 40.29% 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 194.85% 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.

Rental from fixed assets: The variance is 15.35% below YTD budget. This is mainly due decrease in seasonal income such as hire of sport fields. This is expected to increase as sport seasons change.

Operational Revenue: The variance is 875.25% 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. A settlement discount from WCDM was also received, leading to increased revenue.

Property Rates: The variance is 10.00% 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 82.19% 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 December to January. 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) - M07 January									
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	144 596	10 992	79 631	84 543	(4 912)	-5.81%	144 596
Remuneration of councillors	5 697	6 139	6 139	498	3 696	3 441	256	7.43%	6 139
Bulk purchases - electricity	92 504	95 123	95 123	14 333	56 269	55 488	780	1.41%	95 123
Inventory consumed	10 542	12 291	12 837	684	5 773	7 276	(1 503)	-20.66%	12 837
Debt impairment	30 702	30 239	30 239	2 520	17 639	17 639	-		30 239
Depreciation and amortisation	25 213	29 617	29 617	2 467	17 273	17 277	(4)	-0.02%	29 617
Interest	13 042	15 789	13 621	(1 636)	4 107	7 042	(2 935)	-41.68%	13 621
Contracted services	31 392	33 651	34 777	1 449	9 660	19 258	(9 598)	-49.84%	34 777
Transfers and subsidies	358	30	30	-	3	18	(15)	-85.71%	30
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	24 162	26 328	28 663	2 607	16 061	16 696	(635)	-3.80%	28 663
Losses on Disposal of Assets	135	-	-	-	-	-	-	-	-
Other Losses	-	910	910	-	-	531	(531)	-100.00%	910
Total Expenditure	358 604	394 800	396 551	33 914	210 112	229 209	(19 097)	-8.33%	396 551

Inventory Consumed: Inventory consumed is 20.66% 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: This category is 41.68% below YTD budget. As the Municipality is participating in the Debt Relief Program, no interest is charged.

Contracted Services: The expenditure for contracted services is 49.84% 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 85.71% 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	79 819	13 225	16.57%
Internally Generated Funds	14 915	13 453	2 203	16.38%
Total	85 995	93 272	15 428	16.54%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 71.16% below year to date budget and 16.54% overall has been spent on the capital budget.

Grants: The major projects funded by grants are MIG, INEP, RBIG, WSIG and ISUPG.

MIG WWTW Clanwilliam: Request for tender has been completed by user department. BSC was held on 24 August 2023. Tender was advertised on 31 August 2023 and closed on 9 Oct 2023. The tender is now in its evaluation phase. Tender prices for the Refurbishment of Clanwilliam WWTW came in significantly higher than the pre-tender estimates. A budget maintenance application was submitted to the Province to increase both the MIG as well as own funding components. A bid adjudication committee has been scheduled for 14 February 2024.

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, the BEC completed on 13 Nov 2023 and award made on 08 December 2023. The contractor is expected to be on site 25 February 2024, due to 2 appeals received.

MIG Graafwater Roads: Project (Phase 1) is completed.

RBIG: The adjudication process was completed in the previous financial year. No new claims submitted or received. The project will be removed with the adjustment budget.

ISUPG: The first claims have been received and submitted to Provincial Department. Funds have been received. Payment to reflect in February 2024.

WSIG - WWTW Clanwilliam: the project is in design phase. The design is 80% complete. Tender closed 14 December 2023. The BAC is scheduled to take place during February 2024 and contractor is expected to be on site during March 2024.

INEP: The overall project status is at 40%. Construction of the Overhead line is at 83% and the construction of the 66/11kV substation is at 24%. The construction breakup was from 15 December 2023 to 15 January 2024. A meeting is scheduled for 15 February to discuss the 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. Awards made in December and provisional appointment letters were issued. Final appointment letters were issued 23 January 2024 and the trucks are expected to be delivered during February 2024. Tenders for the electricity department are waiting on the awarding of consultant tender. Appraisal is scheduled to take place during February 2024.

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 is effective 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

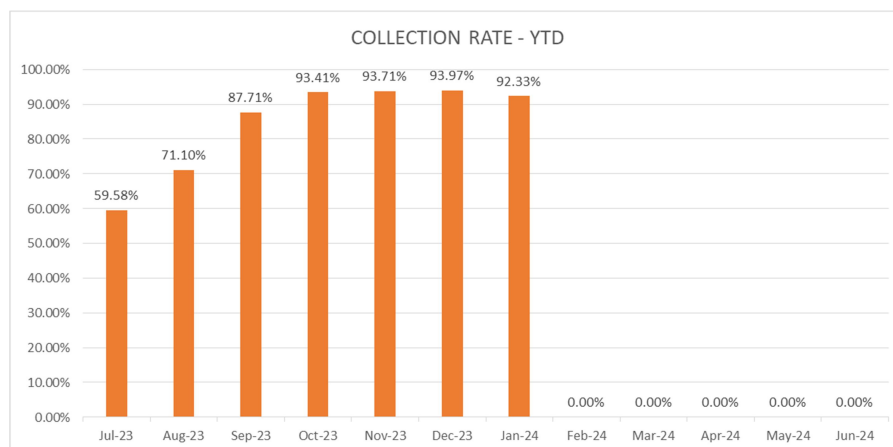


Figure 2: Collection Rate

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	95%	78%	4 398 730	88%	93%	91%	0%			
1A. The total average collection of all revenue in 1. above - <i>excluding the Eskom</i>	97%	79%	3 848 844	92%	96%	93%	0%			
2. The total average collection of municipal property rates	92%	89%	593 478	81%	88%	88%	0%			
3. The total average collection of Electricity	105%	74%	1 748 439	98%	104%	99%	0%			
4. The total average collection of Water	102%	79%	692 693	110%	107%	102%	0%			
5. The total average collection of Wastewater	84%	87%	140 091	68%	74%	76%	0%			
4. The total average collection of Solid Waste	89%	93%	70 325	80%	84%	85%	0%			
MFMA Circular 124 - condition 6.7.2										
COLLECTION RATE - per ward - rates and per service - (January 2024) <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		115%	696 423	496 733	71%	242 819	67%	77%	77%	0%
Property Rates Tax		77%	396 236	232 578	59%	163 658	45%	62%	62%	0%
Electricity	Eskom/Municipal supplied	225%	142 315	180 399	127%	-	112%	116%	116%	0%
Water		197%	40 312	26 025	65%	14 287	121%	97%	88%	0%
Refuse		85%	7 299	8 954	123%	-	86%	82%	88%	0%
Sewerage		32%	13 389	11 543	86%	1 846	88%	92%	91%	0%
VAT		206%	31 240	34 629	111%	-	111%	113%	113%	0%
Interest		4%	65 633	2 604	4%	63 029	11%	13%	11%	0%
Ward 2		115%	5 598 417	3 820 410	68%	1 778 007	100%	105%	99%	0%
Property Rates Tax		101%	851 634	794 385	93%	57 249	93%	96%	96%	0%
Electricity	Eskom/Municipal supplied	130%	2 741 886	1 591 564	58%	1 150 323	103%	110%	102%	0%
Water		120%	728 949	501 070	69%	227 879	122%	122%	113%	0%
Refuse		95%	249 876	228 660	92%	21 215	90%	93%	92%	0%
Sewerage		94%	313 653	265 513	85%	48 140	77%	85%	85%	0%
VAT		121%	612 136	385 330	63%	226 806	104%	109%	102%	0%
Interest		58%	100 283	53 888	54%	46 395	42%	48%	49%	0%
Ward 3		94%	6 588 448	5 530 273	84%	1 058 174	89%	92%	91%	0%
Property Rates Tax		94%	1 320 477	1 239 412	94%	81 065	90%	93%	93%	0%
Electricity	Eskom/Municipal supplied	91%	2 456 370	1 961 467	80%	494 903	92%	95%	93%	0%
Water		111%	1 222 877	1 008 790	82%	214 086	108%	106%	101%	0%
Refuse		97%	325 949	315 792	97%	10 157	78%	83%	84%	0%
Sewerage		92%	400 125	377 836	94%	22 289	72%	77%	80%	0%
VAT		95%	663 466	549 633	83%	113 833	91%	94%	92%	0%
Interest		59%	199 185	77 343	39%	121 842	35%	37%	37%	0%
Ward 4		72%	2 359 852	1 850 475	78%	509 377	79%	82%	81%	0%
Property Rates Tax		90%	703 835	638 597	91%	65 238	85%	92%	92%	0%
Electricity	Eskom/Municipal supplied	73%	451 639	391 402	87%	60 237	103%	101%	99%	0%
Water		68%	469 929	360 022	77%	109 907	96%	90%	88%	0%
Refuse		72%	157 000	126 782	81%	30 218	67%	72%	73%	0%
Sewerage		62%	156 384	110 735	71%	45 650	45%	49%	52%	0%
VAT		70%	186 845	145 458	78%	41 387	80%	80%	80%	0%
Interest		25%	234 220	77 479	33%	156 741	38%	37%	36%	0%
Ward 5		86%	3 994 093	3 516 473	88%	477 619	83%	92%	91%	0%
Property Rates Tax		92%	1 322 675	1 229 805	93%	92 870	76%	87%	88%	0%
Electricity	Eskom/Municipal supplied	78%	850 873	769 811	90%	81 061	92%	103%	101%	0%
Water		100%	870 441	744 150	85%	126 291	106%	105%	101%	0%
Refuse		89%	227 954	223 238	98%	4 715	85%	89%	90%	0%
Sewerage		81%	220 961	196 308	89%	24 653	67%	75%	76%	0%
VAT		88%	326 850	289 468	89%	37 381	93%	99%	97%	0%
Interest		30%	174 341	63 693	37%	110 648	36%	48%	46%	0%
Ward 6		79%	869 411	650 569	75%	221 328	80%	81%	80%	0%
Property Rates Tax		91%	755 158	621 758	82%	133 400	84%	88%	87%	0%
Electricity	Eskom supplied	100%	817	817	100%	-	100%	100%	100%	0%
Water		92%	243	-	0%	243	138%	115%	98%	0%
Refuse		13%	7 735	2 061	27%	5 674	18%	16%	18%	0%
Sewerage		23%	13 548	16 035	118%	-	70%	66%	73%	0%
VAT		-58%	3 351	(536)	-16%	3 887	375%	130%	111%	0%
Interest		9%	88 559	10 435	12%	78 123	22%	18%	17%	0%

Figure 3: Collection rate per ward

The collection rate has increased to 92.33% for January 2024. 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	YTD	YTD	YTD
		Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024
1 Capital expenditure to Total expenditure	10% - 20%	8.3%	1.4%	3.5%	3.3%	6.7%	7.5%	7.7%	6.8%
2 Repairs and maintenance to PPE	8%	1.5%	0.0%	0.2%	0.4%	0.6%	0.7%	0.9%	1.1%
3 Annual collection rate	95%	92.5%	59.6%	71.1%	87.7%	93.4%	93.7%	94.0%	92.3%
4 Bad debts written off vs bad debt provision	100%	2.6%	0.2%	0.4%	2.3%	2.4%	2.3%	2.4%	2.3%
5 Net debtors days	30 days	36	681	284	168	118	95	79	73
6 Cash/Cost coverage ratio	1 - 3 months	0	1.57	1.14	0.72	1.20	0.17	1.01	1.10
7 Current ratio	1.5 - 2:1	0.46	1.22	1.03	0.99	0.98	0.94	1.12	1.48
8 Capital cost as % of total operating expenditure	6% - 8%	2.8%	1.1%	1.1%	1.0%	0.8%	1.1%	1.0%	-0.4%
9 Debt (total borrowings) as a % of Revenue	< 45%	1.4%	1.4%	4.9%	3.6%	3.1%	2.1%	1.8%	1.5%
10 Net operating surplus margin	0%	-5.1%	12.6%	38.4%	24.4%	15.3%	7.3%	14.8%	9.8%
11 Electricity distribution losses	7% - 10%	6.15%	Annual Ratio						
12 Water distribution losses	15% - 30%	27.52%	Annual Ratio						
13 Revenue growth %	CPI	-0.31%	Annual Ratio						
14 Revenue growth % excl capital grants	>5%	4.15%	Annual Ratio						
15 Creditors payment period	30 days	160	3282	961	461	339	152	147	56
16 Irregular, fruitless and wasteful unauthorised exp.	0%	17.82%	Annual Ratio						
17 Remuneration as % of total operating expenditure	25% - 40%	36.4%	47.1%	38.6%	37.2%	37.3%	40.0%	40.8%	39.7%
18 Contracted services as a % of total operating expenditure	2% - 5%	8.2%	0.0%	2.0%	2.5%	3.0%	4.0%	4.7%	4.6%
19 Capital budget implementation indicator	95% - 100%	52.1%	5.6%	15.5%	21.3%	30.3%	33.6%	33.4%	28.8%
20 Operating expenditure budget implementation indicator	95% - 100%	89.6%	70.8%	86.3%	89.3%	88.5%	92.0%	89.8%	91.7%
21 Operating revenue budget implementation indicator	95% - 100%	92.6%	92.9%	140.7%	120.4%	107.9%	104.2%	109.9%	106.7%
22 Billed revenue budget implementation indicator	95% - 100%	99.5%	149.8%	129.2%	118.3%	109.8%	107.6%	105.3%	106.3%

Figure 4: Monthly Ratios

Overall the major ratio's indicates a slight positive increase; however the municipality is still very much focused on decreasing the Net Debtor Days and Creditor payment period and increasing capital expenditure.

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 BY THE MFIP ADVISOR
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 LTFP effective until 2026. Service Provider already appointed. Reviewed. LTFP to be workshop in February 2024 with council and to be implemented.	Adverse	The LTFP was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFP still to be presented to council for noting.
	Predicting future municipal revenue (Part of LTFP)	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Reviewed. LTFP to be workshop in Nov 2023 with council and to be implemented.	Adverse	The LTFP was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFP still to be presented to council for noting.
	Estimating future operational expenditure (Part of LTFP)	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Reviewed. LTFP to be workshop in Nov 2023 with council and to be implemented.	Adverse	The LTFP was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFP still to be presented to council for noting.
	Determining future capital demand by:	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Reviewed. LTFP to be workshop in Nov 2023 with council and to be implemented.	Adverse	The LTFP was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFP still to be presented to council for noting.
	Liquidity and ratio management (Part of LTFP)	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Reviewed. LTFP to be workshop in Nov 2023 with council and to be implemented.	Adverse	The LTFP was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFP still to be presented to council for noting.
	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 January 2024.	High	Implemented
	Determine cash requirements through the Long Term Financial Plan	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Reviewed. LTFP to be workshop in Nov 2023 with council and to be implemented.	High	The LTFP was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFP still to be presented to council for noting.
	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 January 2024	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	Payment arrangements concluded. The municipality participate in debt relief programme, and report on monthly basis to treasury, with all the required documents submitted.	Low	Payment arrangements concluded. The municipality participate in debt relief programme, and report on monthly basis to treasury, with all the required documents submitted.
	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	The business plan for electricity smart meters and smart water meter installations have been prepared and submitted to Provincial Treasury for funding request. This will be implemented in the informal settlement area of clanwilliam, and will assist in reducing the material losses for water and electricity	Adverse	The business plan for electricity smart meters and smart water meter installations have been prepared and submitted to Provincial Treasury for funding request. This will be implemented in the informal settlement area of clanwilliam, and will assist in reducing the material losses for water and electricity
	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 2024-25 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 timeous reporting of revenue due and outstanding debtors on a monthly basis, thereby enabling appropriate monitoring and oversight of debt collection practices and timely action with regards to debt impairment	Manager Revenue & Accountant Service Charges	Monthly	Done for January 2024.	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 Jul 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 started on 1 November 2023	High	Organogram was reviewed and the inputs submitted to the CFO. The post for Accountant Credit Control and Debt Collection need to be prioritised and be filled immediately. This will assist with improving revenue generation for the municipality.
	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. Fast tack the appointment of Accountant Credit control and Debt collection
	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 Jul 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 started 1 November 2023	High	Finance organogram was reviewed and the inputs submitted to the CFO. The post for Accountant Credit Control and Debt Collection need to be prioritised andbe filled immediately. This will assist with improving revenue generation for the municipality.
	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 Jul 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 started 1 November 2023	High	Finance organogram was reviewed and the inputs submitted to the CFO. The post for Accountant Credit Control and Debt Collection need to be prioritised andbe filled immediately. This will assist with improving revenue generation for the municipality.
	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 Jul 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 started 1 November 2023	Medium	Finance organogram was reviewed and the inputs submitted to the CFO. The post for Accountant Credit Control and Debt Collection need to be prioritised andbe filled immediately. This will assist with improving revenue generation for the municipality. To 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 January 2024.	Adverse	Implenented. 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 January 2024.	Adverse	Implemented. On going
	Personnel to be tasked for tracing Municipal Account to PayDay system	Accountant Service Charges & Accountant Credit Control & Debt Collection	31/03/2024	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 January 2024.	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 January 2024.	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 assesment for indigents. Tender has been adjudicated for vetting system. Service provider appointed. This process to be implemented on a quarterly basis. Process to start as soos as Accountant Credit Control position has been filled.	High	Quarterly verifications of indigent to be implemented. All the applications should be accompanied by the Identity Document, in order to avoid the audit queries raised by the Auditor General
	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 Jul 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 started 1 November 2023	High	Finance organogram was reviewed and the inputs submitted to the CFO. The post for Accountant Credit Control and Debt Collection need to be prioritised andbe filled immediately. This will assist with improving revenue generation for the municipality.
	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	The municipality should have the special tariff for unblocking after hours. This will assist in reducing the health hazards to the communities. To propose a new special tariff to be implemented in the new financial year, 2024/25.
	Electricians should not take any instructions from clients	Manager Electro Technical Services & Electricians	Finalised	Already communicated as such to electricians.	Adverse	On going. 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	MFIP 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. Service provider appointed for the issuing of speed fines.	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 January 2024.	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 January 2024.	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 January 2024.	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 95% 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 to commence on 7 February 2024	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 to commence on 7 February 2024	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-Mar-24	Project 55% 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	31-Mar-24	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 100% complete, Clanwilliam 100% complete, Graafwater 100% complete and Lambertsbay 100% 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. Draft SV2 batch 1 received from Municipal Valuer on 30 January 2024		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 to be arranged once quotation to vet indigent register, has been received.		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 77% 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	The business plan for electricity smart meters installations has been prepared and submitted to Provincial Treasury for funding request. This will be implemented in the informal settlement area of clanwilliam.
	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. Discussion/meeting to be arranged with service provider on implementation of meters.		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. The municipality should also ensure there's back up generators at all access points to ensure the service is being provided during load shedding
	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. Final training to commence on 7 February 2024		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 January 2024	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 2024, after which it also has to go out on a public participation process. Service Provider has started with 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. Service provider still to be appointed to perform land audit.
	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. Service provider still to be appointed to perform land audit.
	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	All senior management positions filled	Adverse	Positions filled	

COLOUR CODE	
URGENT/ OVERDUE	
WIP	
COMPLETED	
ONGOING	

Figure 5: Progress on Budget Funding Plan

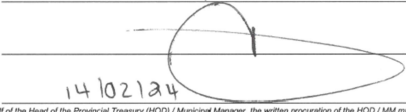
1.3.3 Compliance in terms of Municipal Debt Relief

Annexure A2 - Monthly			Notes/Comments
 National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003			
Select Assessor <input type="text"/>			
Certificate of Compliance: Municipal Debt Relief Conditions for Application			
Period	Jan '24		
National Financial Year	2023/24		
Demarcation Code of Municipality being assessed	WC012		
District	#NAME?		
Demarcation Description	#NAME?		
I, Mr G.F. Matlhyse , hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:			
Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list			
Condition 6.3 + 6.12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption)		
1	6.12.2 - Has the municipality paid its 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>	No	Invoices for October, November or December received and paid during January 2024. No invoices received for January 2024.
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://goploadportal.treasury.gov.za ?	Yes	Invoices for October, November or December received and paid during January 2024. No invoices received for January 2024.
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	Invoices for October, November or December received and paid during January 2024. No invoices received for January 2024.
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	6.3.3 - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://goploadportal.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	
7	6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	Select	
8	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
9	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	
10	6.4.1 - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i>	Yes	
11	6.4.2 - If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	Yes	
12	6.4.2 - If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/A	
13	6.4.2 - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes	
14	6.5 Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	

6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
15	6.6.1 - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	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? 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.	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 Kilo litres water, respectively? Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.	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. Funding has been allocated, allocation to be included in adjustment budget.
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 January is reported at 92.33%. This is reported in the monthly s71 statements.
	Note - although the norm and standard for collection (MFMA Circular No. 71) is a 85 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.		
	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	
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	
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	
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. To be included in adjustment budget
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 MTREF 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	To be 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? 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	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 2 information submitted
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 strings? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	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	
	Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.		
6.10	Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:		
33	6.10.1 - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2 - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	Yes	
35	6.10.3 - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.11.	No	
36	6.11 Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
	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. It 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.		

	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(9).</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 arrear 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. 226, 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 47 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement 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: MR G.F. MATTHYSE

Signature of HOD/ NT/ MM: 

Date: 14/02/24

** Note – If the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procurement 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	WC012 Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2023/2024					
Reconciliation Period	Quarter 3					
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	1071270 000.00	1071270 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	-	-	-
PSI	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	3 424 598	3 050 150	374 448	10 273 794.52	9 150 449.49	1 123 345.03
Industrial	5 268	5 268	0	15 805.40	15 805.41	- 0.01
Business and Commercial	1627 909	1267 188	360 721	4 883 727.10	3 801 565.02	1082 162.08
Agricultural	1276 600	1001672	274 928	3 829 799.61	3 005 015.31	824 784.30
Mining	-	-	-	-	-	-
State Owned for Public Purpose	-	-	-	-	-	-
PSI	63 262	71797	- 8 534	189 787.34	2 15 389.53	- 25 602.19
PBO	5 107	2 997	2 110	15 321.47	8 991.87	6 329.60
Multi Use	-	-	-	-	-	-
Vacant	194 863	91984	102 878	584 588.57	275 953.44	308 635.13
POW	88 747	-	88 747	266 240.75	-	266 240.75
Municipal	-	40	- 40	-	119.88	- 119.88
Other	-	7 693	- 7 693	-	23 079.57	- 23 079.57
Total	R6 686 354.93	R5 498 789.84	R1 187 565.09	20 059 064.78	16 496 369.52	3 562 695.26

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 - M07 January									
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	5 384	47 061	42 781	4 280	10%	73 339
Service charges	166 746	171 976	171 976	17 086	108 362	100 719	7 643	8%	171 976
Investment revenue	1 893	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 893	1 269	1 269	714	2 183	740	1 443	195%	1 269
Other own revenue	122 502	125 118	127 676	2 929	75 265	73 970	1 295	2%	-
Total Revenue (excluding capital transfers and contributions)	363 416	371 702	374 261	26 112	232 871	218 210	14 660	7%	374 261
Employee costs	124 857	144 683	144 596	10 992	79 631	84 543	(4 912)	-6%	144 596
Remuneration of Councillors	5 697	6 139	6 139	498	3 696	3 441	256	7%	6 139
Depreciation and amortisation	25 213	29 617	29 617	2 467	17 273	17 277	(4)	-0%	29 617
Interest	13 042	15 789	13 621	(1 636)	4 107	7 042	(2 935)	-42%	13 621
Inventory consumed and bulk purchases	103 046	107 414	107 960	15 017	62 042	62 765	(723)	-1%	107 960
Transfers and subsidies	358	30	30	-	3	18	(15)	-86%	30
Other expenditure	86 391	91 128	94 588	6 576	43 361	54 124	(10 763)	-20%	94 588
Total Expenditure	358 604	394 800	396 551	33 914	210 112	229 209	(19 097)	-8%	396 551
Surplus/(Deficit)	4 812	(23 098)	(22 291)	(7 802)	22 759	(10 999)	33 758	-307%	(22 291)
Transfers and subsidies - capital (monetary allocations)	29 925	71 080	79 819	138	12 943	40 245	(27 302)	-68%	79 819
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	34 736	47 981	57 528	(7 664)	35 702	29 246	6 455	22%	57 528
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	34 736	47 981	57 528	(7 664)	35 702	29 246	6 455	22%	57 528
Capital expenditure & funds sources									
Capital expenditure	34 835	85 995	93 272	631	15 428	53 492	(38 064)	-71%	93 272
Capital transfers recognised	29 925	71 080	79 819	138	13 225	43 652	(30 427)	-70%	79 819
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 910	14 915	13 453	494	2 203	9 840	(7 637)	-78%	13 453
Total sources of capital funds	34 835	85 995	93 272	631	15 428	53 492	(38 064)	-71%	93 272
Financial position									
Total current assets	78 895	43 804	51 949		99 969				51 949
Total non current assets	744 916	826 464	808 208		744 772				808 208
Total current liabilities	116 544	124 008	72 439		67 442				72 439
Total non current liabilities	102 849	103 202	125 771		137 179				125 771
Community wealth/Equity	604 418	643 057	661 947		640 120				661 947
Cash flows									
Net cash from (used) operating	56 336	86 434	67 255	6 444	47 656	67 888	20 232	30%	67 255
Net cash from (used) investing	(35 904)	(83 495)	(90 772)	(892)	(17 129)	(41 063)	(23 934)	58%	(90 772)
Net cash from (used) financing	(3 470)	(1 735)	(1 721)	202	(748)	(813)	(65)	8%	(1 721)
Cash/cash equivalents at the month/year end	28 778	1 233	3 540	-	58 557	54 790	(3 767)	-7%	3 540
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	16 801	7 827	5 298	4 792	4 019	3 778	25 331	63 254	131 099
Creditors Age Analysis									
Total Creditors	4 656	-	-	-	-	1 117	-	-	5 773

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January										
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	149 101	7 425	108 947	86 809	22 138	26%	149 101
Executive and council		50 960	53 413	53 713	-	49 220	31 243	17 977	58%	53 713
Finance and administration		96 077	95 130	95 388	7 425	59 727	55 566	4 161	7%	95 388
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		29 500	30 086	33 630	783	10 190	19 095	(8 905)	-47%	33 630
Community and social services		7 067	9 536	12 890	413	6 487	7 053	(566)	-8%	12 890
Sport and recreation		2 960	2 839	2 839	212	2 373	1 656	717	43%	2 839
Public safety		9 617	11 487	11 487	157	1 166	6 701	(5 535)	-83%	11 487
Housing		9 855	6 224	6 414	-	163	3 685	(3 521)	-96%	6 414
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 931	11 938	10 161	795	7 451	6 121	1 330	22%	10 161
Planning and development		2 474	2 419	2 419	135	1 283	1 429	(146)	-10%	2 419
Road transport		14 457	9 520	7 742	660	6 168	4 692	1 476	31%	7 742
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		199 874	252 215	261 188	17 246	119 227	146 430	(27 204)	-19%	261 188
Energy sources		130 887	148 915	151 015	11 478	79 325	84 387	(5 062)	-6%	151 015
Water management		34 692	53 300	61 300	3 546	18 585	33 377	(14 792)	-44%	61 300
Waste water management		18 490	33 808	30 100	1 190	11 096	18 073	(6 977)	-39%	30 100
Waste management		15 805	16 192	18 773	1 032	10 220	10 593	(373)	-4%	18 773
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	393 341	442 782	454 080	26 250	245 814	258 456	(12 642)	-5%	454 080
Expenditure - Functional										
<i>Governance and administration</i>		114 357	120 159	121 217	6 105	58 177	70 065	(11 888)	-17%	121 217
Executive and council		11 790	14 487	14 787	1 119	7 964	8 127	(164)	-2%	14 787
Finance and administration		101 523	104 466	105 224	4 905	49 552	61 234	(11 682)	-19%	105 224
Internal audit		1 044	1 207	1 207	81	661	704	(43)	-6%	1 207
<i>Community and public safety</i>		51 618	52 818	53 008	3 834	27 326	30 865	(3 538)	-11%	53 008
Community and social services		8 850	13 366	13 248	624	5 169	7 679	(2 510)	-33%	13 248
Sport and recreation		12 034	13 741	13 741	1 135	7 882	8 015	(133)	-2%	13 741
Public safety		18 474	22 080	22 198	1 887	12 632	12 998	(366)	-3%	22 198
Housing		12 260	3 631	3 821	189	1 643	2 173	(529)	-24%	3 821
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		24 157	28 742	28 997	2 150	16 331	17 020	(688)	-4%	28 997
Planning and development		10 160	12 465	12 468	964	6 964	7 272	(308)	-4%	12 468
Road transport		13 997	16 277	16 529	1 186	9 367	9 747	(380)	-4%	16 529
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		168 473	193 082	193 329	21 824	108 277	111 260	(2 982)	-3%	193 329
Energy sources		107 653	121 419	121 919	16 076	68 338	70 971	(2 632)	-4%	121 919
Water management		26 655	33 566	33 566	2 745	18 804	18 777	27	0%	33 566
Waste water management		18 402	21 188	20 936	1 801	11 367	12 107	(740)	-6%	20 936
Waste management		15 763	16 909	16 909	1 202	9 768	9 405	364	4%	16 909
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	358 604	394 800	396 551	33 914	210 112	229 209	(19 097)	-8%	396 551
Surplus/ (Deficit) for the year		34 736	47 981	57 528	(7 664)	35 702	29 246	6 455	22%	57 528

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) - M07 January										
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	–	49 220	31 158	18 062	58.0%	53 413
Vote 2 - Office of Municipal Manager		–	–	300	–	–	86	(86)	-100.0%	300
Vote 3 - Financial Administrative Services		93 166	92 287	92 287	7 033	56 526	53 834	2 692	5.0%	92 287
Vote 4 - Community Development Services		9 004	11 911	15 264	807	5 708	8 438	(2 730)	-32.4%	15 264
Vote 5 - Corporate and Strategic Services		804	460	576	(2)	1 687	301	1 386	460.1%	576
Vote 6 - Planning and Development Services		2 632	2 419	2 561	135	1 283	1 470	(187)	-12.7%	2 561
Vote 7 - Public Safety		13 411	15 337	15 337	818	6 116	8 946	(2 831)	-31.6%	15 337
Vote 8 - Electricity		130 887	148 915	151 015	11 478	79 325	84 387	(5 062)	-6.0%	151 015
Vote 9 - Waste Management		15 805	16 192	18 773	1 032	10 220	10 593	(373)	-3.5%	18 773
Vote 10 - Waste Water Management		18 490	33 808	30 100	1 190	11 096	18 073	(6 977)	-38.6%	30 100
Vote 11 - Water		34 692	53 300	61 300	3 546	18 585	33 377	(14 792)	-44.3%	61 300
Vote 12 - Housing		9 855	6 224	6 414	–	163	3 685	(3 521)	-95.6%	6 414
Vote 13 - Road Transport		10 675	5 678	3 901	–	3 510	2 451	1 059	43.2%	3 901
Vote 14 - Sports and Recreation		2 960	2 839	2 839	212	2 373	1 656	717	43.3%	2 839
Total Revenue by Vote	2	393 341	442 782	454 080	26 250	245 814	258 456	(12 642)	-4.9%	454 080
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 171	9 114	9 114	699	5 302	4 907	395	8.0%	9 114
Vote 2 - Office of Municipal Manager		13 730	18 423	18 723	1 142	9 168	10 832	(1 664)	-15.4%	18 723
Vote 3 - Financial Administrative Services		66 993	65 641	65 641	2 598	33 200	38 290	(5 090)	-13.3%	65 641
Vote 4 - Community Development Services		10 431	11 384	11 384	969	6 200	6 641	(440)	-6.6%	11 384
Vote 5 - Corporate and Strategic Services		23 597	25 111	25 227	1 370	9 614	14 681	(5 067)	-34.5%	25 227
Vote 6 - Planning and Development Services		8 572	11 224	11 869	793	5 953	6 811	(859)	-12.6%	11 869
Vote 7 - Public Safety		22 233	29 185	29 185	2 166	14 596	17 025	(2 429)	-14.3%	29 185
Vote 8 - Electricity		107 653	121 419	121 919	16 076	68 338	70 971	(2 632)	-3.7%	121 919
Vote 9 - Waste Management		15 763	16 909	16 909	1 202	9 768	9 405	364	3.9%	16 909
Vote 10 - Waste Water Management		16 958	19 539	19 539	1 724	10 708	11 398	(689)	-6.0%	19 539
Vote 11 - Water		26 655	33 566	33 566	2 745	18 804	18 777	27	0.1%	33 566
Vote 12 - Housing		12 260	3 631	3 821	189	1 643	2 173	(529)	-24.4%	3 821
Vote 13 - Road Transport		13 556	15 914	15 914	1 106	8 934	9 283	(349)	-3.8%	15 914
Vote 14 - Sports and Recreation		12 034	13 741	13 741	1 135	7 882	8 015	(133)	-1.7%	13 741
Total Expenditure by Vote	2	358 604	394 800	396 551	33 914	210 112	229 209	(19 097)	-8.3%	396 551
Surplus/ (Deficit) for the year	2	34 736	47 981	57 528	(7 664)	35 702	29 246	6 455	22.1%	57 528

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) - M07 January										
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	11 478	73 405	65 001	8 404	13%	110 746
Service charges - Water		29 642	31 298	31 298	3 388	18 425	18 257	168	1%	31 298
Service charges - Waste Water Management		12 937	14 660	14 660	1 190	8 897	8 552	345	4%	14 660
Service charges - Waste management		14 151	15 272	15 272	1 030	7 635	8 909	(1 273)	-14%	15 272
Sale of Goods and Rendering of Services		4 443	4 240	4 240	277	3 023	2 487	536	22%	4 240
Agency services		3 782	3 841	3 841	660	2 658	2 241	417	19%	3 841
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9 964	10 876	10 876	528	3 788	6 344	(2 556)	-40%	10 876
Interest earned from Current and Non Current Assets		1 893	1 269	1 269	714	2 183	740	1 443	195%	1 269
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		747	941	941	42	465	549	(84)	-15%	941
Licence and permits		2	-	-	9	10	-	10	#DIV/0!	-
Operational Revenue		946	704	704	47	4 051	415	3 635	875%	704
Non-Exchange Revenue										
Property rates		70 382	73 339	73 339	5 384	47 061	42 781	4 280	10%	73 339
Surcharges and Taxes		33	1	1	-	-	1	(1)	-100%	1
Fines, penalties and forfeits		10 177	11 555	11 555	149	1 201	6 742	(5 541)	-82%	11 555
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		86 232	89 549	92 108	859	57 722	53 202	4 520	8%	92 108
Interest		-	-	-	357	2 348	-	2 348	#DIV/0!	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	2 500	2 500	-	-	1 458	(1 458)	-100%	2 500
Other Gains		8 068	910	910	-	-	531	(531)	-100%	910
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		363 416	371 702	374 261	26 112	232 871	218 210	14 660	7%	374 261
Expenditure By Type										
Employee related costs		124 857	144 683	144 596	10 992	79 631	84 543	(4 912)	-6%	144 596
Remuneration of councillors		5 697	6 139	6 139	498	3 696	3 441	256	7%	6 139
Bulk purchases - electricity		92 504	95 123	95 123	14 333	56 269	55 488	780	1%	95 123
Inventory consumed		10 542	12 291	12 837	684	5 773	7 276	(1 503)	-21%	12 837
Debt impairment		30 702	30 239	30 239	2 520	17 639	17 639	-	-	30 239
Depreciation and amortisation		25 213	29 617	29 617	2 467	17 273	17 277	(4)	0%	29 617
Interest		13 042	15 789	13 621	(1 636)	4 107	7 042	(2 935)	-42%	13 621
Contracted services		31 392	33 651	34 777	1 449	9 660	19 258	(9 598)	-50%	34 777
Transfers and subsidies		358	30	30	-	3	18	(15)	-86%	30
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		24 162	26 328	28 663	2 607	16 061	16 696	(635)	-4%	28 663
Losses on Disposal of Assets		135	-	-	-	-	-	-	-	-
Other Losses		-	910	910	-	-	531	(531)	-100%	910
Total Expenditure		358 604	394 800	396 551	33 914	210 112	229 209	(19 097)	-8%	396 551
Surplus/(Deficit)		4 812	(23 098)	(22 291)	(7 802)	22 759	(10 999)	33 758	(0)	(22 291)
Transfers and subsidies - capital (monetary allocations)		29 925	71 080	79 819	138	12 943	40 245	(27 302)	(0)	79 819
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		34 736	47 981	57 528	(7 664)	35 702	29 246			57 528
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		34 736	47 981	57 528	(7 664)	35 702	29 246			57 528
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		34 736	47 981	57 528	(7 664)	35 702	29 246			57 528
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		34 736	47 981	57 528	(7 664)	35 702	29 246			57 528

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) - M07 January										
Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		9 356	4 938	3 001	-	3 334	2 020	1 315	65%	3 001
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	1 800	1 200	-	-	479	(479)	-100%	1 200
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		731	13 177	13 177	-	-	4 900	(4 900)	-100%	13 177
Vote 12 - Housing		-	5 731	5 731	-	-	2 531	(2 531)	-100%	5 731
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	10 086	25 645	23 108	-	3 334	9 929	(6 595)	-66%	23 108
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		225	-	60	-	-	22	(22)	-100%	60
Vote 4 - Community Development Services		1 204	2 576	5 492	-	484	3 102	(2 618)	-84%	5 492
Vote 5 - Corporate and Strategic Services		239	1 165	1 165	26	77	679	(602)	-89%	1 165
Vote 6 - Planning and Development Services		16	-	1 273	-	-	364	(364)	-100%	1 273
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		21 396	37 691	36 682	217	5 542	26 411	(20 868)	-79%	36 682
Vote 9 - Waste Management		3	5 000	7 245	-	3 646	4 498	(851)	-19%	7 245
Vote 10 - Waste Water Management		262	12 618	9 824	230	2 147	5 447	(3 300)	-61%	9 824
Vote 11 - Water		1 241	700	7 907	160	162	2 449	(2 287)	-93%	7 907
Vote 12 - Housing		117	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		43	600	416	-	19	548	(529)	-97%	416
Vote 14 - Sports and Recreation		-	-	100	-	16	44	(28)	-64%	100
Total Capital single-year expenditure	4	24 748	60 350	70 164	631	12 094	43 563	(31 469)	-72%	70 164
Total Capital Expenditure		34 835	85 995	93 272	631	15 428	53 492	(38 064)	-71%	93 272
Capital Expenditure - Functional Classification										
Governance and administration		465	1 165	1 225	26	77	701	(624)	-89%	1 225
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		465	1 165	1 225	26	77	701	(624)	-89%	1 225
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 322	8 307	11 323	-	501	5 678	(5 177)	-91%	11 323
Community and social services		1 204	2 576	5 492	-	484	3 102	(2 618)	-84%	5 492
Sport and recreation		-	-	100	-	16	44	(28)	-64%	100
Public safety		-	-	-	-	-	-	-	-	-
Housing		117	5 731	5 731	-	-	2 531	(2 531)	-100%	5 731
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9 415	5 538	4 690	-	3 353	2 931	422	14%	4 690
Planning and development		9 372	4 938	4 274	-	3 334	2 383	951	40%	4 274
Road transport		43	600	416	-	19	548	(529)	-97%	416
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		23 633	70 985	76 034	606	11 498	44 183	(32 685)	-74%	76 034
Energy sources		21 396	39 491	37 882	217	5 542	26 889	(21 347)	-79%	37 882
Water management		1 972	13 877	21 083	160	162	7 349	(7 187)	-98%	21 083
Waste water management		262	12 618	9 824	230	2 147	5 447	(3 300)	-61%	9 824
Waste management		3	5 000	7 245	-	3 646	4 498	(851)	-19%	7 245
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	34 835	85 995	93 272	631	15 428	53 492	(38 064)	-71%	93 272
Funded by:										
National Government		29 919	65 349	65 349	-	13 088	38 403	(25 316)	-66%	65 349
Provincial Government		5	5 731	14 470	138	138	5 249	(5 111)	-97%	14 470
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		29 925	71 080	79 819	138	13 225	43 652	(30 427)	-70%	79 819
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 910	14 915	13 453	494	2 203	9 840	(7 637)	-78%	13 453
Total Capital Funding		34 835	85 995	93 272	631	15 428	53 492	(38 064)	-71%	93 272

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 - M07 January						
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	3 540	58 557	3 540
Trade and other receivables from exchange transactions		22 976	21 813	26 571	103 983	26 571
Receivables from non-exchange transactions		8 068	11 014	12 104	(78 179)	12 104
Current portion of non-current receivables		-	-	363	-	363
Inventory		1 047	1 454	1 047	1 301	1 047
VAT		4 111	8 290	8 323	1 425	8 323
Other current assets		13 916	0	0	12 882	0
Total current assets		78 895	43 804	51 949	99 969	51 949
Non current assets						
Investments		-	-	-	-	-
Investment property		74 313	74 292	74 260	74 282	74 260
Property, plant and equipment		669 324	751 485	733 237	667 511	733 237
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	2 136	72
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		744 916	826 464	808 208	744 772	808 208
TOTAL ASSETS		823 812	870 268	860 157	844 741	860 157
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 942	1 984	1 984	968	1 984
Consumer deposits		2 920	2 970	3 016	3 146	3 016
Trade and other payables from exchange transactions		84 612	103 203	53 610	15 890	53 610
Trade and other payables from non-exchange transactions		11 849	510	-	30 956	-
Provision		12 615	15 340	13 828	12 562	13 828
VAT		2 606	-	-	3 919	-
Other current liabilities		-	-	-	-	-
Total current liabilities		116 544	124 008	72 439	67 442	72 439
Non current liabilities						
Financial liabilities		2 444	445	459	2 444	459
Provision		86 320	102 758	97 553	92 963	97 553
Long term portion of trade payables		14 085	-	27 759	41 772	27 759
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		102 849	103 202	125 771	137 179	125 771
TOTAL LIABILITIES		219 394	227 210	198 210	204 621	198 210
NET ASSETS	2	604 418	643 057	661 947	640 120	661 947
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		604 418	643 057	661 947	640 120	661 947
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	604 418	643 057	661 947	640 120	661 947

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		63 298	70 435	70 435	4 554	40 175	35 932	4 243	12%	70 435
Service charges		165 332	158 525	158 525	13 691	105 777	95 323	10 453	11%	158 525
Other revenue		12 386	11 043	11 043	585	15 127	6 025	9 102	151%	11 043
Transfers and Subsidies - Operational		90 619	89 549	90 069	1 150	58 832	70 558	(11 726)	-17%	90 069
Transfers and Subsidies - Capital		29 925	71 080	70 845	2 518	30 940	48 803	(17 863)	-37%	70 845
Interest		1 893	8 010	8 010	1 764	5 390	2 773	2 617	94%	8 010
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(302 850)	(316 673)	(336 137)	(20 311)	(210 476)	(188 699)	21 777	-12%	(336 137)
Interest		(3 907)	(5 504)	(5 504)	2 494	1 893	(2 826)	(4 718)	167%	(5 504)
Transfers and Subsidies		(358)	(30)	(30)	-	(3)	(4)	(1)	29%	(30)
NET CASH FROM/(USED) OPERATING ACTIVITIES		56 336	86 434	67 255	6 444	47 656	67 888	20 232	30%	67 255
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)	-	-	(261)	(1 700)	(468)	(1 232)	263%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(35 411)	(85 995)	(93 272)	(631)	(15 428)	(40 595)	(25 167)	62%	(93 272)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 904)	(83 495)	(90 772)	(892)	(17 129)	(41 063)	(23 934)	58%	(90 772)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		256	221	221	22	226	218	8	4%	221
Payments										
Repayment of borrowing		(3 726)	(1 956)	(1 942)	180	(974)	(1 031)	(57)	6%	(1 942)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 470)	(1 735)	(1 721)	202	(748)	(813)	(65)	8%	(1 721)
NET INCREASE/ (DECREASE) IN CASH HELD		16 962	1 205	(25 237)	5 754	29 780	26 012			(25 237)
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	3 540		58 557	54 790			3 540

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 - M07 January																
Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	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	1															
Cash Receipts By Source																
Property rates		4 725	5 414	9 848	5 483	5 408	4 743	4 554	5 161	5 144	5 142	5 141	9 672	70 435	73 885	77 358
Service charges - Electricity revenue		11 355	11 998	11 508	9 044	9 763	9 665	9 337	8 661	7 873	8 711	7 511	1 811	107 238	118 604	129 280
Service charges - Water revenue		3 032	2 620	3 935	2 332	2 211	2 666	2 470	2 186	2 236	2 429	2 220	(2 481)	25 845	27 111	28 385
Service charges - Waste Water Management		670	795	1 867	863	888	955	970	1 023	917	1 035	1 079	1 043	12 106	13 217	14 431
Service charges - Waste Management		719	893	1 622	923	855	909	914	1 121	1 110	1 118	1 123	2 031	13 337	14 417	15 585
Rental of facilities and equipment		48	54	53	134	85	48	42	78	78	78	78	163	941	987	1 034
Interest earned - external investments		168	407	293	302	296	3	714	106	106	106	106	(1 337)	1 269	1 400	1 543
Interest earned - outstanding debtors		(624)	(516)	(793)	2 858	395	837	1 049	562	562	562	562	1 287	6 741	7 368	8 054
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		101	102	106	171	224	348	149	107	105	106	104	(307)	1 315	1 366	1 416
Licences and permits		-	-	-	-	-	1	9	-	-	-	-	(10)	-	-	-
Agency services		302	450	376	400	410	59	660	369	307	235	205	67	3 841	4 030	4 219
Transfers and Subsidies - Operational		41 640	2 546	2 245	(9 739)	(1 695)	22 685	1 150	6 451	17 447	1 772	1 640	3 007	89 148	97 258	100 702
Other revenue		417	(768)	2 426	4 061	3 326	1 608	(276)	310	541	926	191	(7 817)	4 945	5 188	5 433
Cash Receipts by Source		62 554	23 994	33 484	16 832	22 166	44 527	21 744	26 136	36 426	22 221	19 959	7 118	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	7 411	3 128	2 518	692	11 501	10 461	8 182	8 282	70 039	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	40	(5)	22	18	18	18	18	(78)	221	221	221
Decrease (increase) in non-current receivables		(9)	(459)	(564)	39	(2)	(444)	(261)	-	-	-	-	1 700	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		78 751	23 599	32 958	18 615	29 614	47 206	24 023	26 846	47 945	32 701	28 160	19 592	409 922	414 671	475 320
Cash Payments by Type																
Employee related costs		10 171	10 193	10 077	10 084	16 277	11 221	11 018	11 716	11 716	11 212	11 445	17 490	142 619	150 723	160 370
Remuneration of councillors		481	479	479	479	783	498	498	520	486	465	460	511	6 139	6 587	7 062
Interest		222	311	7	8	35	19	(2 494)	459	459	459	459	5 562	5 504	5 539	5 635
Bulk purchases - Electricity		26 230	10 224	25 494	3 862	29 634	(3 422)	3 969	7 683	6 984	7 727	6 663	(18 211)	106 836	107 204	118 762
Acquisitions - water & other inventory		63	947	1 197	866	859	1 324	771	1 509	1 023	1 209	1 091	1 705	12 563	12 845	13 399
Contracted services		(0)	1 103	1 044	1 256	2 574	2 235	1 449	4 298	4 525	3 230	4 163	14 592	40 468	39 628	39 326
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	3	-	-	-	0	10	2	4	14	30	31	33
Other expenditure		509	1 695	1 814	(90)	(1 524)	11 051	2 607	1 019	3 442	779	3 275	1 687	26 263	27 991	29 680
Cash Payments by Type		37 676	24 952	40 110	16 467	48 637	22 926	17 818	27 204	28 644	25 083	27 557	23 350	340 423	350 549	374 287
Other Cash Flows/Payments by Type																
Capital assets		324	1 666	930	5 278	4 045	2 554	631	10 684	6 919	6 739	6 919	41 506	88 196	48 620	86 659
Repayment of borrowing		26	26	268	27	779	28	(180)	-	489	-	-	479	1 942	1 984	445
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		38 026	26 644	41 309	21 772	53 461	25 507	18 269	37 888	36 053	31 822	34 476	65 335	430 561	401 153	461 391
NET INCREASE/(DECREASE) IN CASH HELD		40 725	(3 045)	(8 351)	(3 157)	(23 846)	21 700	5 754	(11 042)	11 893	878	(6 316)	(45 832)	(20 640)	13 519	13 929
Cash/cash equivalents at the monthly year beginning:		28 778	69 503	66 458	58 107	54 950	31 103	52 803	58 557	47 515	59 408	60 287	53 970	28 778	8 138	21 657
Cash/cash equivalents at the monthly year end:		69 503	66 458	58 107	54 950	31 103	52 803	58 557	47 515	59 408	60 287	53 970	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 - M07 January														
Description	NT Code	Budget Year 2023/24										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.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	3 853	1 423	1 028	876	772	649	4 398	14 239	27 237	20 934			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 537	1 740	671	428	362	305	1 764	7 758	20 565	10 617			
Receivables from Non-exchange Transactions - Property Rates	1400	5 073	2 269	1 527	1 527	1 141	1 062	8 895	21 722	43 216	34 347			
Receivables from Exchange Transactions - Waste Water Management	1500	1 329	841	665	617	554	529	2 703	7 855	15 093	12 258			
Receivables from Exchange Transactions - Waste Management	1600	1 156	646	486	432	396	377	2 149	4 105	9 746	7 459			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65			
Interest on Arrear Debtor Accounts	1810	850	880	854	893	781	852	5 346	7 102	17 558	14 974			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	(2 997)	27	67	18	12	5	76	408	(2 383)	520			
Total By Income Source	2600	16 801	7 827	5 298	4 792	4 019	3 778	25 331	63 254	131 099	101 173			
2022/23 - totals only		13 355	7 623	6 060	4 375	3 961	4 067	23 190	63 681	126 312	99 275			
Debtors Age Analysis By Customer Group														
Organs of State	2200	328	230	93	73	62	57	496	214	1 554	902			
Commercial	2300	6 525	1 971	942	746	696	617	3 784	11 335	26 616	17 179			
Households	2400	9 948	5 626	4 262	3 972	3 261	3 105	21 050	51 705	102 930	83 093			
Other	2500	(1)	-	-	-	-	-	-	(1)	(1)	-			
Total By Customer Group	2600	16 801	7 827	5 298	4 792	4 019	3 778	25 331	63 254	131 099	101 173			

The outstanding debtors amount to R 131.099 million for January 2024. Of the total outstanding debtors, R96.382 million is over 120 days. R102.930 million (78.51%) of the outstanding amounts are owed by Households. As most of Cederberg's population falls within the low category income group, this category has the highest outstanding amount. Stringent credit control measures are however applied. Electricity is cut once per month and arrear accounts are also put on auxiliary.

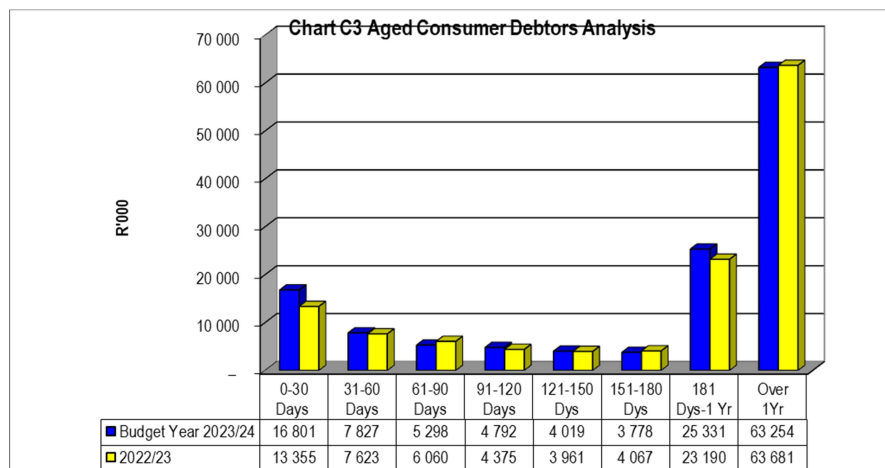


Figure 8: Chart C3 Aged Debtors Analysis

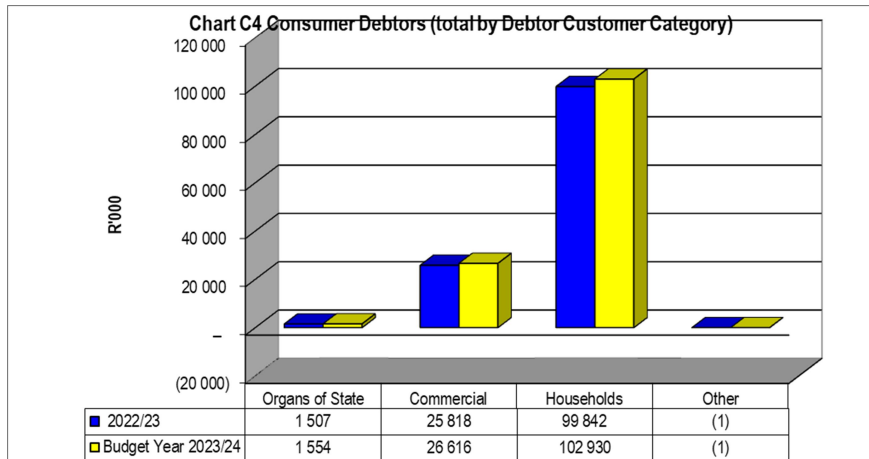


Figure 9: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
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	4 585	-	-	-	-	-	-	-	4 585	55 387
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	71	-	-	-	-	1 117	-	-	1 187	515
Total By Customer Type	1000	4 656	-	-	-	-	1 117	-	-	5 773	55 902

The Municipality's outstanding creditors at the end of January 2024 amount to R 5.773 million. The outstanding amounts due to Eskom have been accounted for under long term liabilities (Arrangements). The municipality participates in the Municipal Debt Relief per Circular 124 and is monitored on a monthly basis. The outstanding invoices under "other" for the category 151-180 days are in dispute and will be paid on settlement of dispute.

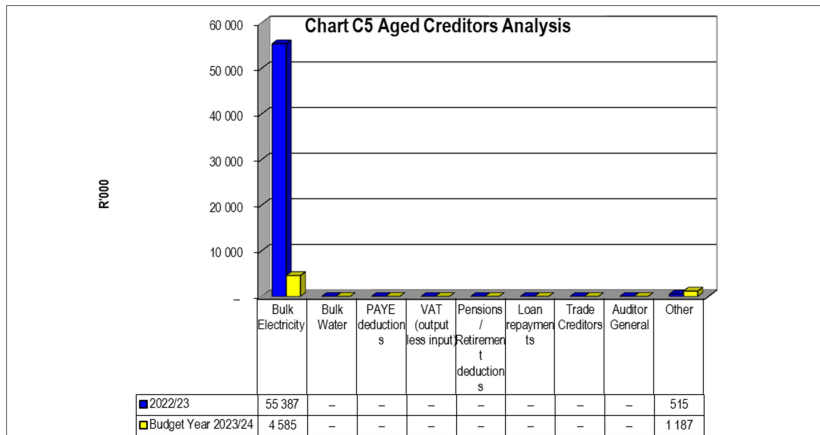


Figure 10: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	8.05%	0	0		50 205	606	(15 000)	8 048	43 859
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	8.25%	0	0		1 073	89	-	15 000	16 161
														-
														-
														-
														-
Municipality sub-total										51 278		(15 000)	23 048	60 020
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									51 278		(15 000)	23 048	60 020

The Municipality has Call investment accounts with a balance of R 60.020 million at the end of January 2024. The main purpose of the call accounts is to ring fence conditional grants and any surplus funds.

2.4 Long Term Liabilities

REPORT TO FINANCE PORTFOLIO COMMITTEE

CEDERBERG MUNICIPALITY

SUMMARY OF EXTERNAL LOANS FOR JANUARY 2024

Borrowing Institution	Balance 01 January 2023	Interest Capital January 2023	Repayment January 2023	Interest Paid	Received	Balance at 31 January 2023	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R 612 478.33	R -	R -207 970.31	R -	R -	R 820 448.64	24.05%	
ABSA (038-7230-0993)	R 1 038 903.06	R -	R -	R -	R -	R 1 038 903.06	30.45%	
ABSA (038-7230-0994)	R 548 291.35	R -	R -	R -	R -	R 548 291.35	16.07%	
ABSA (038-7230-0995)	R 679 409.51	R -	R -	R -	R -	R 679 409.51	19.92%	
Office Equipment - Printers Sky Metro	R 352 126.32	R 3 457.12	R 31 250.00	R -	R -	R 324 333.44	9.51%	
	R 3 231 208.57	R 3 457.12	R -176 720.31	R -	R -	R 3 411 386.00	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 - M07 January										
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	530	56 703	56 703	-		81 545
Local Government Equitable Share		60 377	67 058	67 058	-	49 220	49 220	-		67 058
Finance Management		2 132	2 132	2 132	-	2 132	2 132	-		2 132
EPWP Incentive		1 359	1 658	1 658	-	1 161	1 161	-		1 658
Municipal Infrastructure Grant (PMU)		811	895	895	152	661	661	-		895
Municipal Infrastructure Grant (VAT)		1 474	2 218	2 218	378	1 638	1 638	-		2 218
Regional Bulk Infrastructure Grant (VAT)		-	1 976	1 976	-	-	-	-		1 976
Water Services Infrastructure Grant (VAT)		2 870	652	652	-	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	9 456	620	6 570	6 570	-		9 456
Transport Infrastructure Grant		-	-	-	-	-	-	-		-
Library Services: MRFG		5 408	6 282	6 282	-	4 188	4 188	-		6 282
Thusong Service Centre (Sustainability Operational Support)		150	120	120	120	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 (VAT)		359	-	-	-	-	-	-		-
Municipal Water Resilience Grant (VAT)		391	-	652	-	652	652	-		652
Loadshedding Relief Grant (Vat)		209	-	-	-	-	-	-		-
PGWC Financial Management Capacity Building Grant		-	-	-	-	-	-	-		-
Public Employment Support Grant		-	-	-	-	-	-	-		-
Municipal Library Support Grant		-	-	-	-	-	-	-		-
Municipal Energy Resilience Grant		-	-	500	500	500	500	-		500
Municipal Service Delivery and Capacity Building Grant		-	-	300	-	-	-	-		300
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	86 767	89 549	91 002	1 150	63 273	63 273	-		91 002
Capital Transfers and Grants										
National Government:		29 686	65 349	65 349	2 518	23 530	23 530	-		65 349
Municipal Infrastructure Grant (MIG)		9 825	14 783	14 783	2 518	10 921	10 921	-		14 783
Regional Bulk Infrastructure Grant (RBIG)		731	13 177	13 177	-	-	-	-		13 177
Water Services Infrastructure Grant		-	4 348	4 348	-	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	10 079	-	7 411	7 411	-		10 079
Human Settlement Development Grant (Capital)		-	5 731	5 731	-	3 063	3 063	-		5 731
Municipal Interventions Grant		391	-	-	-	-	-	-		-
Municipal Water Resilience Grant		2 609	-	4 348	-	4 348	4 348	-		4 348
Loadshedding Relief Grant		1 391	-	-	-	-	-	-		-
Municipal Library Support Grant (Capital)		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	34 077	71 080	75 427	2 518	30 940	30 940	-		75 427
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	120 844	160 629	166 429	3 668	94 213	94 213	-		166 429

Table 16: SC7(1) Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
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	442	53 509	47 769	5 740	12.0%	81 545
Local Government Equitable Share		60 377	67 058	67 058	-	49 220	39 122	10 098	25.8%	67 058
Finance Management		2 083	2 132	2 132	-	507	1 244	(737)	-59.2%	2 132
EPWP Incentive		1 359	1 658	1 658	353	1 169	967	202	20.9%	1 658
Municipal Infrastructure Grant (PMU)		849	895	895	89	692	522	170	32.6%	895
Municipal Infrastructure Grant (VAT)		1 518	2 218	2 218	-	973	1 294	(321)	-24.8%	2 218
Regional Bulk Infrastructure Grant (VAT)		110	1 976	1 976	-	-	1 153	(1 153)	-100.0%	1 976
Water Services Infrastructure Grant (VAT)		116	652	652	-	181	380	(199)	-52.3%	652
Integrated National Electrification Grant (VAT)		2 870	4 956	4 956	-	767	3 088	(2 321)	-75.2%	4 956
Provincial Government:		16 951	8 004	10 563	416	4 213	5 433	(1 220)	-22.5%	10 563
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		5 408	6 282	6 282	407	3 552	3 665	(113)	-3.1%	6 282
Thusong Service Centre (Sustainability Operational Support)		149	120	120	-	-	70	(70)	-100.0%	120
CDW Support		115	151	267	(11)	2	121	(119)	-98.2%	267
Human Settlement Development Grant		9 719	493	683	-	163	342	(178)	-52.2%	683
Financial Management Capability Grant		1 053	958	958	-	475	559	(83)	-14.9%	958
Municipal Interventions Grant (VAT)		158	-	201	-	-	57	(57)	-100.0%	201
Municipal Water Resilience Grant (VAT)		-	-	1 043	21	21	298	(278)	-93.1%	1 043
Loadshedding Relief Grant (Vat)		-	-	209	-	-	93	(93)	-100.0%	209
PGWC Financial Management Capacity Building Grant		250	-	-	-	-	-	-	-	-
Public Employment Support Grant		90	-	-	-	-	-	-	-	-
Municipal Library Support Grant		8	-	-	-	-	-	-	-	-
Municipal Energy Resilience Grant		-	-	300	-	-	86	(86)	-100.0%	300
Municipal Service Delivery and Capacity Building Grant		-	-	500	-	-	143	(143)	-100.0%	500
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		86 232	89 549	92 108	859	57 722	53 202	4 520	8.5%	92 108
Capital expenditure of Transfers and Grants										
National Government:		29 919	65 349	65 349	-	12 805	34 184	(21 379)	-62.5%	65 349
Municipal Infrastructure Grant (MIG)		10 688	14 783	14 784	-	6 485	8 624	(2 138)	-24.8%	14 784
Regional Bulk Infrastructure Grant (RBIG)		731	13 177	13 177	-	-	7 686	(7 686)	-100.0%	13 177
Water Services Infrastructure Grant		704	4 348	4 348	-	1 209	2 536	(1 327)	-52.3%	4 348
Integrated National Electrification Grant (INEG)		17 796	33 041	33 041	-	5 111	15 338	(10 227)	-66.7%	33 041
Provincial Government:		5	5 731	14 470	138	138	6 061	(5 923)	-97.7%	14 470
Human Settlement Development Grant (Capital)		-	5 731	5 731	-	-	3 343	(3 343)	-100.0%	5 731
Municipal Interventions Grant		-	-	391	-	-	112	(112)	-100.0%	391
Municipal Water Resilience Grant		-	-	6 957	138	138	1 988	(1 850)	-93.1%	6 957
Loadshedding Relief Grant		-	-	1 391	-	-	618	(618)	-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	79 819	138	12 943	40 245	(27 302)	-67.8%	79 819
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		116 156	160 629	171 927	996	70 665	93 447	(22 782)	-24.4%	171 927

Table 17: SC7(2) Expenditure against approved rollovers

WC012 Cederberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

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)						
		1 107	186	186	920	83.2%
Provincial Government:						
Transport Infrastructure Grant						
Library Services: MRFG						
Thusong Service Centre (Sustainability Operational Support)						
CDW Support		116	2	2	114	98.1%
Human Settlement Development Grant		190	163	163	27	
Financial Management Capability Grant		-	-	-	-	
Municipal Interventions Grant (VAT)		201	-	-	201	
Municipal Water Resilience Grant (VAT)		391	21	21	371	
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		1 107	186	186	920	83.2%
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)						
		4 391	138	138	4 254	96.9%
Provincial Government:						
Human Settlement Development Grant (Capital)						
Municipal Interventions Grant		391	-	-	391	
Municipal Water Resilience Grant		2 609	138	138	2 471	
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		4 391	138	138	4 254	96.9%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		5 498	324	324	5 174	94.1%

The Municipality has received a total of R 94.213 million of its allocated grant budget. Expenditure of R 70.665 million (75.01%) on those grants have been incurred. The roll over for 22-23 funds have been approved as reflected in SC7(2). The unspent portion at the end of January 2024 is R 30.118 million.

2.6 Councilor and board member allowances and employee benefits

Table 18: SC8 Councilor and Staff Benefits

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January										
Summary of Employee and Councilor remuneration	Ref	Budget Year 2023/24								
		2022/23 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	433	3 220	2 740	480	18%	4 889
Pension and UIF Contributions		255	123	123	6	44	69	(26)	-37%	123
Medical Aid Contributions		87	78	78	7	49	44	6	13%	78
Motor Vehicle Allowance		140	600	600	20	140	336	(196)	-58%	600
Cellphone Allowance		421	449	449	31	244	252	(8)	-3%	449
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 697	6 139	6 139	498	3 696	3 441	256	7%	6 139
% increase	4		7.7%	7.7%						7.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 301	3 520	3 640	354	2 115	2 088	28	1%	3 640
Pension and UIF Contributions		128	586	586	13	76	342	(266)	-78%	586
Medical Aid Contributions		38	229	229	4	25	134	(109)	-82%	229
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		(89)	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		90	360	360	16	145	210	(65)	-31%	360
Cellphone Allowance		108	222	222	9	62	130	(68)	-52%	222
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		13	80	80	0	0	46	(46)	-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	5 117	396	2 423	2 949	(526)	-18%	5 117
% increase	4		93.0%	97.6%						97.6%
Other Municipal Staff										
Basic Salaries and Wages		84 976	95 148	94 862	6 877	53 429	55 503	(2 074)	-4%	94 862
Pension and UIF Contributions		13 363	16 580	16 585	1 127	8 001	9 702	(1 701)	-18%	16 585
Medical Aid Contributions		4 416	5 259	5 259	432	2 803	3 079	(275)	-9%	5 259
Overtime		4 024	4 615	4 615	630	2 797	2 710	86	3%	4 615
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 435	7 114	7 174	562	3 905	4 175	(271)	-6%	7 174
Cellphone Allowance		406	398	411	34	221	237	(16)	-7%	411
Housing Allowances		359	418	418	25	182	245	(62)	-25%	418
Other benefits and allowances		4 643	5 497	5 498	514	3 153	3 227	(74)	-2%	5 498
Payments in lieu of leave		571	1 188	1 188	99	693	693	-	-	1 188
Long service awards		532	592	592	49	345	345	-	-	592
Post-retirement benefit obligations	2	2 154	2 409	2 409	209	1 413	1 405	8	1%	2 409
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		389	468	468	38	265	273	(8)	-3%	468
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		122 268	139 687	139 480	10 597	77 208	81 594	(4 386)	-5%	139 480
% increase	4		14.2%	14.1%						14.1%
Total Parent Municipality		130 555	150 822	150 735	11 490	83 327	87 984	(4 657)	-5%	150 735
			15.5%	15.5%						15.5%
Unpaid salary, allowances & benefits in arrears:										
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		130 555	150 822	150 735	11 490	83 327	87 984	(4 657)	-5%	150 735
% increase	4		15.5%	15.5%						15.5%
TOTAL MANAGERS AND STAFF		124 857	144 683	144 596	10 992	79 631	84 543	(4 912)	-6%	144 596

2.7 Capital program performance

Table 19: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
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	4 045	12 243	36 455	24 211	66.4%	14%
December		6 889	7 870	2 554	14 797	44 325	29 528	66.6%	17%
January		8 286	9 167	631	15 428	53 492	38 064	71.2%	18%
February		10 684	11 565	-	-	65 057	-	-	-
March		6 919	7 901	-	-	72 958	-	-	-
April		6 739	7 721	-	-	80 678	-	-	-
May		6 919	7 901	-	-	88 579	-	-	-
June		3 650	4 693	-	-	93 272	-	-	-
Total Capital expenditure	-	85 995	93 272	15 428					

The Municipality has a revised capital budget of R 93.272 million. It has incurred expenditure of R 15.428 million (16.54%) on the capital budget. The commitments (excluding VAT) for the capital projects are R 5.637 million at the end of January 2024.

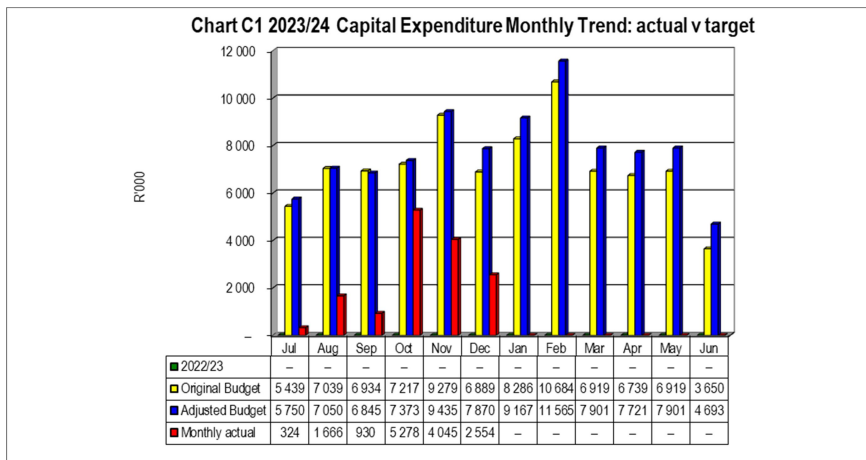


Figure 12: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

Table 20: SC13a Capital Expenditure on New Assets by Asset Class

WC012 Cederberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January										
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		19 123	56 296	62 122	93	6 413	32 824	26 411	80.5%	62 122
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		17 923	33 041	33 041	-	5 111	23 128	18 017	77.9%	33 041
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		17 923	33 041	33 041	-	5 111	23 128	18 017	77.9%	33 041
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 200	18 908	24 734	93	93	9 096	9 003	99.0%	24 734
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	5 826	93	93	1 665	1 572	94.4%	5 826
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 200	18 908	18 908	-	-	7 431	7 431	100.0%	18 908
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	4 348	4 348	-	1 209	600	(609)	-101.5%	4 348
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	4 348	4 348	-	1 209	600	(609)	-101.5%	4 348
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	1 317	2 576	5 492	-	484	3 102	2 618	84.4%	5 492
Community Facilities	1 317	2 576	5 492	-	484	3 102	2 618	84.4%	5 492
Halls	1 199	2 576	5 492	-	484	3 102	2 618	84.4%	5 492
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	117	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		245	1 165	1 165	26	77	679	602	88.7%	1 165
Computer Equipment		245	1 165	1 165	26	77	679	602	88.7%	1 165
Furniture and Office Equipment		57	-	160	-	16	66	50	75.6%	160
Furniture and Office Equipment		57	-	160	-	16	66	50	75.6%	160
Machinery and Equipment		1 231	1 750	3 888	239	456	2 738	2 282	83.4%	3 888
Machinery and Equipment		1 231	1 750	3 888	239	456	2 738	2 282	83.4%	3 888
Transport Assets		-	5 000	7 636	-	3 646	4 609	963	20.9%	7 636
Transport Assets		-	5 000	7 636	-	3 646	4 609	963	20.9%	7 636
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	21 972	66 787	80 464	357	11 092	44 018	32 926	74.8%	80 464

Table 21: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class

WC012 Cederberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07										
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	525	-	19	807	789	97.7%	525
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	300	25	-	19	221	203	91.6%	25
Drainage Collection		-	300	25	-	19	221	203	91.6%	25
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 237	1 100	-	-	-	236	236	100.0%	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 237	1 100	-	-	-	236	236	100.0%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	500	500	-	-	350	350	100.0%	500
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	500	500	-	-	350	350	100.0%	500
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Abulion Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

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		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	1 237	1 900	525	-	19	807	789	97.7%	525

Table 22: SC13c Expenditure on Repairs and Maintenance by Asset Class

WC012 Cederberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January										
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	18 582	1 256	9 777	10 621	844	7.9%	18 582
Roads Infrastructure		6 633	8 311	8 603	532	4 787	5 140	353	6.9%	8 603
Roads		6 149	7 126	6 993	495	3 748	4 024	276	6.9%	6 993
Road Structures		484	1 185	1 610	37	1 039	1 116	77	6.9%	1 610
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		823	923	797	31	317	412	95	23.1%	797
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		776	852	788	31	309	433	125	28.8%	788
Attenuation		47	72	9	-	8	(21)	(30)	139.9%	9
Electrical Infrastructure		797	1 400	1 400	15	298	817	519	63.6%	1 400
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		797	1 400	1 400	15	298	817	519	63.6%	1 400
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 140	796	805	64	617	372	(245)	-65.9%	805
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		28	147	47	1	2	(14)	(17)	116.8%	47
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 112	649	758	63	614	386	(228)	-59.2%	758
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 191	5 849	5 940	615	3 278	3 503	226	6.4%	5 940
Pump Station		-	-	-	-	-	-	-	-	-
Reticalution		5 049	5 618	5 820	615	3 182	3 479	298	8.6%	5 820
Waste Water Treatment Works		143	231	120	-	96	24	(72)	-305.4%	120
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		518	1 038	1 038	-	481	377	(104)	-27.7%	1 038
Landfill Sites		518	1 038	1 038	-	481	377	(104)	-27.7%	1 038
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	7 636	9 482	9 452	653	4 902	5 501	599	10.9%	9 452
Community Facilities	6 615	7 938	7 938	553	4 296	4 630	335	7.2%	7 938
Halls	1 093	1 185	1 185	76	578	691	113	16.3%	1 185
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	500	500	-	-	292	292	100.0%	500
Cemeteries/Crematoria	9	53	33	11	18	11	(7)	-64.1%	33
Police	-	-	-	-	-	-	-	-	-
Purts	-	-	-	-	-	-	-	-	-
Public Open Space	5 513	6 200	6 220	466	3 699	3 637	(63)	-1.7%	6 220
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 021	1 544	1 514	100	606	871	265	30.4%	1 514
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 021	1 544	1 514	100	606	871	265	30.4%	1 514
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	17	480	490	5	29	290	261	89.9%	490
Operational Buildings	17	480	490	5	29	290	261	89.9%	490
Municipal Offices	17	480	490	5	29	290	261	89.9%	490
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		59	148	148	1	29	86	57	66.1%	148
Computer Equipment		59	148	148	1	29	86	57	66.1%	148
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		74	296	296	-	1	172	171	99.3%	296
Machinery and Equipment		74	296	296	-	1	172	171	99.3%	296
Transport Assets		4 087	3 854	3 854	366	2 704	2 053	(651)	-31.7%	3 854
Transport Assets		4 087	3 854	3 854	366	2 704	2 053	(651)	-31.7%	3 854
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	26 976	32 575	32 822	2 281	17 443	18 724	1 281	6.8%	32 822

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	
JANUARY 2024	
	Amount
Bank Statement Balance	-405 749.92
72194774	-0.00
72194480	0.00
82163324	-589 757.34
32630263	184 007.42
Cashbook Balance	-1 463 231.39
39999010203	-
39999010204	-
39999010301	392 016.10
39999010302	311 334.48
39999010303	-222 129.12
39999010305	-4 134.00
39999010701	2 860 038.86
39999010702	750 286 354.92
39999010703	-754 089 824.56
39999010704	640 662.42
39999010705	-1 637 750.49
39999010802	16 366.24
39999010805	-16 166.24
39999010902	103 318.35
39999010905	-103 318.35
Difference	1 057 481.47
Reconciling Items	
	Difference
Debtor Payments	161 029.21
Cashier Receipts	-210 511.03
Bank Deposits	-135 958.74
Outstanding EFT Payments	-955 706.37
Post Office	111 486.25
Wages, Salaries and Council paid after period end	2 856 949.56
Funds Transferred to investment account	-
Sweeping/Offlines to be captured	-769 755.14
Other	-52.27
	1 057 481.47
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 January 2024 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

A handwritten signature in black ink, consisting of a large, stylized 'G' followed by a horizontal line that extends to the right and then loops back under the 'G'.

Date: 2024-02-14