

# **CEDERBERG MUNICIPALITY**

## **Monthly Budget Statement**

**FEBRUARY 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
<b>1</b>	<b>PART 1: IN-YEAR REPORT .....</b>	<b>10</b>
1.1	MAYOR’S REPORT.....	10
1.1.1	<i>Implementation of budget in terms of SDBIP.....</i>	<i>10</i>
1.1.2	<i>Financial problems or risks facing the Municipality.....</i>	<i>10</i>
1.1.3	<i>Other information .....</i>	<i>10</i>
1.2	COUNCIL RESOLUTIONS.....	11
1.3	EXECUTIVE SUMMARY .....	12
1.3.1	<i>Introduction.....</i>	<i>12</i>
1.3.2	<i>Consolidated Performance.....</i>	<i>12</i>
1.3.3	<i>Compliance in terms of Municipal Debt Relief .....</i>	<i>24</i>
1.3.4	<i>Material variances from SDBIP .....</i>	<i>27</i>
1.3.5	<i>Remedial or Corrective Steps .....</i>	<i>27</i>
1.4	IN-YEAR BUDGET STATEMENT TABLES.....	28
<b>2</b>	<b>PART 2: SUPPORTING DOCUMENTATION .....</b>	<b>38</b>
2.1	DEBTORS’ ANALYSIS .....	38
2.2	CREDITORS’ ANALYSIS.....	39
2.3	INVESTMENT PORTFOLIO ANALYSIS .....	40
2.4	LONG TERM LIABILITIES.....	41
2.5	ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE .....	42
2.6	COUNCILOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS .....	45
2.7	CAPITAL PROGRAM PERFORMANCE.....	46
2.8	MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN.....	55
2.9	OTHER SUPPORTING DOCUMENTS .....	56
2.10	MUNICIPAL MANAGER’S QUALITY CERTIFICATION.....	57

## 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 .....	29
Table 5: C2 Statement of Financial Performance (Functional Classification) .....	30
Table 6: C3 Financial Performance (Revenue and Expenditure by Municipal Vote) .....	31
Table 7: C4 Financial Performance (Revenue and Expenditure).....	32
Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding) .....	33
Table 9: C6 Financial Position .....	35
Table 10: C7 Cash Flow .....	36
Table 11: SC9 Actuals and Revised Targets for Cash Receipts .....	37
Table 12: SC3 Aged Debtors.....	38
Table 13: SC4 Aged Creditors.....	39
Table 14: SC5 Investment Portfolio .....	40
Table 15: SC6 Transfers and Grant Receipts .....	42
Table 16: SC7(1) Transfers and Grant Expenditure.....	43
Table 17: SC7(2) Expenditure against approved rollovers.....	44
Table 18: SC8 Councilor and Staff Benefits.....	45
Table 19: SC12 Capital Expenditure Trend.....	46
Table 20: SC13a Capital Expenditure on New Assets by Asset Class .....	47
Table 21: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class .....	50
Table 22: SC13c Expenditure on Repairs and Maintenance by Asset Class.....	53

## LIST OF FIGURES

Figure 1: Capital Sources of funding & Expenditure .....	15
Figure 2: Collection Rate .....	16
Figure 3: Collection rate per ward .....	17
Figure 4: Monthly Ratios .....	18
Figure 5: Progress on Budget Funding Plan .....	23
Figure 6: Compliance Certificate Municipal Debt Relief .....	26
Figure 7: Property Rates Reconciliation .....	27
Figure 8: Chart C3 Aged Debtors Analysis.....	38
Figure 9: Chart C4 Consumer Debtors by Debtor Customer Category .....	39
Figure 10: Chart C5 Aged Creditors Analysis.....	40
Figure 11: Long Term Liabilities .....	41
Figure 12: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target).....	46
Figure 13: Bank Reconciliation.....	56

## 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 February 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	371 542 274.61	371 702 086.00	420 897 215.00	23 954 819.41	256 825 695.83	258 670 664.00	- 1 844 968.17	-0.71%
Total Operating Expenditure	366 668 226.71	394 800 236.00	396 551 115.00	29 526 588.54	239 638 474.07	268 442 810.00	- 28 804 335.93	-10.73%
<i>Surplus/(Deficit)</i>	<b>4 874 047.90</b>	<b>- 23 098 150.00</b>	<b>- 6 130 474.00</b>	<b>- 5 571 769.13</b>	<b>17 187 221.76</b>	<b>- 9 772 146.00</b>	<b>26 959 367.76</b>	<b>-275.88%</b>
Capital Transfers and Subsidies (Monetary allocations)	43 138 549.35	71 079 623.00	65 148 929.00	225 063.41	13 168 060.68	42 007 138.00	-28 839 077.32	-68.65%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	<b>48 012 597.25</b>	<b>47 981 473.00</b>	<b>59 018 455.00</b>	<b>- 5 346 705.72</b>	<b>30 355 282.44</b>	<b>32 234 992.00</b>		
Total Capital Expenditure	48 048 591.19	85 994 625.00	81 041 930.00	2 363 135.56	17 791 445.03	62 611 137.00	-44 819 691.97	-71.58%

Actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 0.71% below whilst the variance for operating expenditure was 10.73% below YTD budget.

The operating revenue realised is R 1.845 million above YTD budget while operating expenditure was R 28.804 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 44.820 million below YTD budget. The total budget has been adjusted to R 81.042 million and R 17.791 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 29 February 2024.

**Table 2: Revenue by Source**

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
Description	2022/2023		Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>									
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	110 680	110 746	122 755	9 958	83 363	76 519	6 844	8.94%	122 755
Service charges - Water	30 633	31 298	31 837	3 089	21 514	20 973	541	2.58%	31 837
Service charges - Waste Water Management	14 417	14 660	14 799	1 187	10 084	9 801	283	2.89%	14 799
Service charges - Waste management	14 391	15 272	12 757	1 048	8 683	9 676	(996)	-10.29%	12 757
Sale of Goods and Rendering of Services	4 443	4 240	4 897	244	3 267	2 948	319	10.82%	4 897
Agency services	3 782	3 841	4 252	394	3 051	2 643	408	15.45%	4 252
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 964	10 876	6 547	526	4 314	6 385	(2 071)	-32.44%	6 547
Interest earned from Current and Non Current Assets	1 893	1 269	2 792	403	2 586	1 151	1 435	124.71%	2 792
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	747	941	771	55	520	593	(74)	-12.42%	771
Licence and permits	2	-	11	1	11	2	9	392.80%	11
Operational Revenue	946	704	3 012	2	4 052	928	3 125	336.86%	3 012
<b>Non-Exchange Revenue</b>									
Property rates	70 382	73 339	73 876	5 340	52 401	49 000	3 400	6.94%	73 876
Surcharges and Taxes	33	1	1	-	-	1	(1)	-100.00%	1
Fines, penalties and forfeits	10 570	11 555	34 216	211	1 411	12 237	(10 825)	-88.47%	34 216
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	90 589	89 549	94 801	1 132	58 854	61 505	(2 651)	-4.31%	94 801
Interest	-	-	4 212	367	2 715	842	1 872	222.27%	4 212
Fuel Levy	-	-	-	-	-	-	-	-	-
<b>Operational Revenue</b>									
Gains on disposal of Assets	-	2 500	2 000	-	-	1 567	(1 567)	-100.00%	2 000
Other Gains	8 068	910	7 361	-	-	1 897	(1 897)	-100.00%	7 361
Discontinued Operations	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>371 542</b>	<b>371 702</b>	<b>420 897</b>	<b>23 955</b>	<b>256 826</b>	<b>258 671</b>	<b>(1 845)</b>	<b>-0.71%</b>	<b>420 897</b>

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

**Service Charges – Waste Management:** The variance is 10.29% 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 10.82% above YTD budget. This is mainly due to the increased revenue from recreational facilities the past festive season. Actuals expected to be in line in months to follow.

**Agency Services:** This variance is 15.45% above YTD budget. This is mainly due to increase in revenue from motor registration fees.

**Interest earned from Receivables:** The variance is 32.44% below YTD budget. This is due to continued implementation of credit control.

**Interest earned from Current and Non-Current Assets:** The variance is 124.71% 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 12.42% 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.

**License and Permits:** The variance is 392.80% above YTD budget. This is due to more transactions than anticipated. The budget has been adjusted accordingly.

**Operational Revenue:** The variance is 336.86% 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. The budget has been adjusted accordingly.

**Surcharges and Taxes:** No transactions to date

**Fines, penalties and forfeits:** Fines issued is 88.47% 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 January to February. Revenue is expected to increase during the course of the year.

**Interest (non-exchange):** The variance is 222.27% above YTD budget. This is due to interest charged on outstanding debtors for Property Rates.

**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) - M08 February									
Description	2022/2023			Budget Year 2023/24					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Expenditure By Type</b>									
Employee related costs	124 857	144 683	136 130	10 619	90 249	94 882	(4 633)	-4.88%	136 130
Remuneration of councillors	5 697	6 139	6 192	471	4 167	3 971	196	4.93%	6 192
Bulk purchases - electricity	92 504	95 123	101 065	8 285	64 553	64 604	(50)	-0.08%	101 065
Inventory consumed	10 542	12 291	14 456	1 081	6 854	8 830	(1 976)	-22.38%	14 456
Debt impairment	34 449	30 239	56 212	2 520	20 159	25 354	(5 195)	-20.49%	56 212
Depreciation and amortisation	25 437	29 617	28 606	2 467	19 740	19 542	198	1.01%	28 606
Interest	13 042	15 789	10 932	870	4 977	7 820	(2 843)	-36.36%	10 932
Contracted services	35 485	33 651	36 324	1 457	11 118	22 668	(11 551)	-50.96%	36 324
Transfers and subsidies	358	30	250	-	3	64	(62)	-96.09%	250
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	24 162	26 328	29 500	1 757	17 818	18 810	(992)	-5.27%	29 500
Losses on Disposal of Assets	135	-	-	-	-	-	-	-	-
Other Losses	-	910	7 360	-	-	1 897	(1 897)	-100.00%	7 360
<b>Total Expenditure</b>	<b>366 668</b>	<b>394 800</b>	<b>427 028</b>	<b>29 527</b>	<b>239 638</b>	<b>268 443</b>	<b>(28 804)</b>	<b>-10.73%</b>	<b>427 028</b>

**Inventory Consumed:** Inventory consumed is 22.38% 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. Cost containment measures are also implemented.

**Debt Impairment:** Debt impairment has been adjusted to reflect bad debts for traffic fines. As bad debt is recognized, expenditure will be in line with the budget.

**Interest:** This category is 36.36% 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 50.96% below YTD budget. This is due to tender processes that are still work in progress. Cost Containment measures are implemented.

**Transfers and Subsidies:** Expenditure for this category is 96.09% 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	65 149	14 450	22.18%
Internally Generated Funds	14 915	15 893	3 342	21.03%
Total	85 995	81 042	17 792	21.95%

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

The capital expenditure is 72% below year to date budget and 21.95% 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: Contract awarded on 07 March 2024, currently in appeal period. Contractor expected to be on site early April 2024.

MIG Construction of Multi-Purpose Centre: Contracted awarded & signed. Contractor failed to submit contractual documentation on time. The municipality is considering issuing a notice of intent to terminate.

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

RBIG: The project removed with the adjustment budget.

ISUPG: The first claims have been received and submitted to Provincial Department. Funds have been received. First payment made. Second payment will be made in March 2024.

WSIG - WWTW Clanwilliam: Contract awarded and signed. Contractor expected to be on site end of March 2024.

INEP: The overall project status is at 40%. Construction of the Overhead line is at 90% and the construction of the 66/11kV substation is at 24%.

**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 March 2024. Generators are delivered.

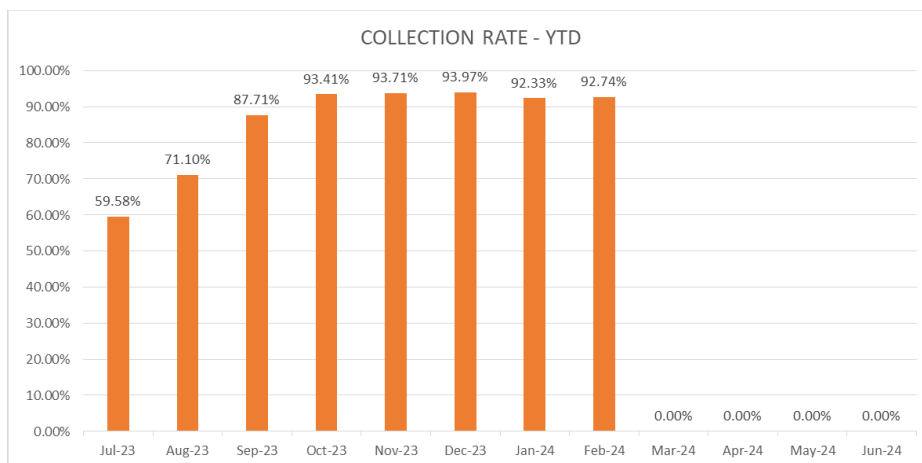
**Borrowing:** No projects are funded by means of borrowing.

#### 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	78%	96%	186 273	88%	93%	92%	0%			
1A. The total average collection of all revenue in 1. above - <i>excluding the Eskom</i>	79%	99%	526 130	92%	96%	94%	0%			
2. The total average collection of municipal property rates	89%	92%	408 419	81%	88%	89%	0%			
3. The total average collection of Electricity	74%	108%	-	98%	104%	100%	0%			
4. The total average collection of Water	79%	104%	-	110%	107%	102%	0%			
5. The total average collection of Wastewater	87%	87%	134 045	68%	74%	77%	0%			
4. The total average collection of Solid Waste	93%	92%	82 268	80%	84%	86%	0%			
MFMA Circular 124 - condition 6.7.2										
COLLECTION RATE - per ward - rates and per service - (February 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 %
<b>Ward 1</b>		<b>71%</b>	<b>813 365</b>	<b>557 557</b>	<b>69%</b>	<b>262 923</b>	<b>67%</b>	<b>77%</b>	<b>76%</b>	<b>0%</b>
Property Rates Tax		59%	385 253	272 937	71%	112 316	45%	62%	63%	0%
Electricity	Eskom/Municipal supplied	127%	247 415	178 605	72%	68 810	112%	116%	111%	0%
Water		65%	43 255	45 652	106%	-	121%	97%	92%	0%
Refuse		123%	6 871	3 657	53%	3 214	86%	82%	84%	0%
Sewerage		86%	12 342	17 060	138%	-	88%	92%	97%	0%
VAT		111%	46 798	36 443	78%	10 355	111%	113%	109%	0%
Interest		4%	71 430	3 202	4%	68 228	11%	13%	10%	0%
<b>Ward 2</b>		<b>68%</b>	<b>5 479 772</b>	<b>5 641 338</b>	<b>103%</b>	<b>134 854</b>	<b>100%</b>	<b>105%</b>	<b>100%</b>	<b>0%</b>
Property Rates Tax		93%	814 281	815 512	100%	-	93%	96%	96%	0%
Electricity	Eskom/Municipal supplied	58%	2 625 442	2 899 764	110%	-	103%	110%	103%	0%
Water		69%	800 652	743 947	93%	56 704	122%	122%	109%	0%
Refuse		92%	243 494	226 592	93%	16 902	90%	93%	93%	0%
Sewerage		85%	304 938	276 274	91%	28 664	77%	85%	86%	0%
VAT		63%	602 502	623 368	103%	-	104%	109%	102%	0%
Interest		54%	88 463	55 880	63%	32 583	42%	48%	51%	0%
<b>Ward 3</b>		<b>84%</b>	<b>4 576 577</b>	<b>4 831 057</b>	<b>106%</b>	<b>171 212</b>	<b>89%</b>	<b>92%</b>	<b>92%</b>	<b>0%</b>
Property Rates Tax		94%	1 217 144	1 276 030	105%	-	90%	93%	94%	0%
Electricity	Eskom/Municipal supplied	80%	1 227 534	1 450 242	118%	-	92%	95%	94%	0%
Water		82%	806 580	917 348	114%	-	108%	106%	103%	0%
Refuse		97%	328 946	309 634	94%	19 312	78%	83%	86%	0%
Sewerage		94%	411 912	339 484	82%	72 428	72%	77%	80%	0%
VAT		83%	423 165	456 493	108%	-	91%	94%	93%	0%
Interest		39%	161 298	81 825	51%	79 472	35%	37%	38%	0%
<b>Ward 4</b>		<b>78%</b>	<b>2 165 963</b>	<b>1 868 212</b>	<b>86%</b>	<b>307 569</b>	<b>79%</b>	<b>82%</b>	<b>82%</b>	<b>0%</b>
Property Rates Tax		91%	713 728	658 658	92%	55 070	85%	92%	92%	0%
Electricity	Eskom/Municipal supplied	87%	375 643	318 948	85%	56 695	103%	101%	97%	0%
Water		77%	477 238	468 024	98%	9 214	96%	90%	89%	0%
Refuse		81%	140 238	125 852	90%	14 386	67%	72%	75%	0%
Sewerage		71%	79 190	89 008	112%	-	45%	49%	55%	0%
VAT		78%	173 819	151 605	87%	22 214	80%	80%	81%	0%
Interest		33%	206 108	56 118	27%	149 990	38%	37%	35%	0%
<b>Ward 5</b>		<b>88%</b>	<b>4 644 513</b>	<b>4 455 405</b>	<b>96%</b>	<b>343 103</b>	<b>83%</b>	<b>92%</b>	<b>92%</b>	<b>0%</b>
Property Rates Tax		93%	1 351 707	1 188 485	88%	163 222	76%	87%	88%	0%
Electricity	Eskom/Municipal supplied	90%	1 438 030	1 512 044	105%	-	92%	103%	102%	0%
Water		85%	780 837	849 469	109%	-	106%	105%	102%	0%
Refuse		98%	246 779	224 933	91%	21 846	85%	89%	90%	0%
Sewerage		89%	239 187	201 649	84%	37 537	67%	75%	77%	0%
VAT		89%	410 698	422 047	103%	-	93%	99%	98%	0%
Interest		37%	177 276	56 777	32%	120 498	36%	48%	44%	0%
<b>Ward 6</b>		<b>75%</b>	<b>859 674</b>	<b>626 694</b>	<b>73%</b>	<b>233 270</b>	<b>80%</b>	<b>81%</b>	<b>79%</b>	<b>0%</b>
Property Rates Tax		82%	761 854	623 924	82%	137 930	84%	88%	86%	0%
Electricity	Eskom supplied	100%	(16 019)	(16 019)	100%	-	100%	100%	100%	0%
Water		0%	359	650	181%	-	138%	115%	113%	0%
Refuse		27%	7 735	1 128	15%	6 608	18%	16%	17%	0%
Sewerage		118%	14 229	4 277	30%	9 952	70%	66%	68%	0%
VAT		-16%	1 720	(1 573)	-91%	3 293	375%	130%	98%	0%
Interest		12%	89 796	14 308	16%	75 488	22%	18%	17%	0%

**Figure 3: Collection rate per ward**

The collection rate has increased to 92.74% for February 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	YTD
		Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 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%	6.9%
2 Repairs and maintenance to PPE	8%	1.5%	0.0%	0.2%	0.4%	0.6%	0.7%	0.9%	1.1%	1.2%
3 Annual collection rate	95%	92.5%	59.6%	71.1%	87.7%	93.4%	93.7%	94.0%	92.3%	92.7%
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%	2.3%
5 Net debtors days	30 days	36	681	284	168	118	95	79	73	63
6 Cash/Cost coverage ratio	1 - 3 months	0	1.57	1.14	0.72	1.20	0.17	1.01	1.10	1.13
7 Current ratio	1.5 - 2:1	0.46	1.22	1.03	0.99	0.98	0.94	1.12	1.48	1.36
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%	-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%	1.4%
10 Net operating surplus margin	0%	-5.1%	12.6%	38.4%	24.4%	15.3%	7.3%	14.8%	9.8%	6.7%
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	66
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%	39.4%
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%	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%	28.4%
20 Operating expenditure budget implementation indicator	95% - 100%	89.6%	70.8%	86.3%	89.3%	88.5%	92.0%	89.8%	91.7%	89.3%
21 Operating revenue budget implementation indicator	95% - 100%	92.6%	92.9%	140.7%	120.4%	107.9%	104.2%	109.9%	106.7%	99.3%
22 Billed revenue budget implementation indicator	95% - 100%	99.5%	149.8%	129.2%	118.3%	109.8%	107.6%	105.3%	106.3%	104.6%

**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
<b>Pillar 1: Positive cash flows with a focus on revenue from trading services</b>						
Positive cash flows with a focus on revenue from trading services	Developing and approve a new Long Term Financial Plan (10 - 15 years which will link to the Strategy of the Municipality)	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed. Reviewed. LTFF to be workshop in February 2024 with council and to be implemented.	Adverse	The LTFF was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFF still to be presented to council for noting.
	Predicting future municipal revenue (Part of LTFF)	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed. Reviewed. LTFF to be workshop in Nov 2023 with council and to be implemented.	Adverse	The LTFF was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFF still to be presented to council for noting.
	Estimating future operational expenditure (Part of LTFF)	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed. Reviewed. LTFF to be workshop in Nov 2023 with council and to be implemented.	Adverse	The LTFF was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFF still to be presented to council for noting.
	Determining future capital demand by:	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed. Reviewed. LTFF to be workshop in Nov 2023 with council and to be implemented.	Adverse	The LTFF was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFF still to be presented to council for noting.
	Liquidity and ratio management (Part of LTFF)	Chief Financial Officer	30-Aug-23	Current LTFF effective until 2026. Service Provider already appointed. Reviewed. LTFF to be workshop in Nov 2023 with council and to be implemented.	Adverse	The LTFF was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFF 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 LTFF effective until 2026. Service Provider already appointed. Reviewed. LTFF to be workshop in Nov 2023 with council and to be implemented.	High	The LTFF was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFF 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 February 2024	Adverse	Implemented
	Review long-term debt and restructure where economic benefits can be attained	Chief Financial Officer		Finalised	Low	Implemented
<b>Pillar 2: Implementation of cost containment measures and a reduction of expenditure</b>						
Implementation of cost containment measures and a reduction of expenditure	Review all pending litigation and determine settlement based on success vs. future projected costs	Manager Legal Services & Manager Human Resources		Finalised	Low	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. PT has approved the Electricity smart meters installations programme and allocated amount of R 1 M to the municipality.
	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 February 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 Jun 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 Finance 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. Only Credit control official for Clanwilliam Town has been appointed due to budget constraints.
	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 track 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 Jun 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 and be filled immediately. This will assist with improving revenue generation for the municipality. Only Credit control official for Clanwilliam Town has been appointed due to budget constraints.
	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 Jun 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 and be filled immediately. This will assist with improving revenue generation for the municipality. Only Credit control official for Clanwilliam Town has been appointed due to budget constraints.
	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 Jun 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 and be filled immediately. This will assist with improving revenue generation for the municipality. Only Credit control official for Clanwilliam Town has been appointed due to budget constraints. 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 February 2024.		Adverse Implemented. On going
	Staff debt to be deducted from salary and current arrangements to be reviewed.	Accountant Service Charges & Accountant Credit Control & Debt Collection	Monthly	Done for February 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 February 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 February 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 soon 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. Assessment of Indigent register was done based on the January 2024 Indigent Register and report submitted, with the recommendations to be implemented.
	Person to be tasked to monitor the indigent register	Accountant Credit Control & Debt Collection	31/01/2024	Organogram review in process for restructuring. Organogram to be finalised end of Jun 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 and be filled immediately. This will assist with improving revenue generation for the municipality. Only Credit control official for Clanwilliam Town has been appointed due to budget constraints.
	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 February 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 February 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 February 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	The queries are been handled as and when they arise by different officials depending on the query.
	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 60% completed.		High	Implementation stage. On going
<b>Revenue Enhancement</b>							
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. Supplementary Valuations was done and submitted to the municipality, and it was also uploaded on the National Treasury Valuation roll tool.
	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. Assessment of indigent register was done based on the January 2024 Indigent Register and report submitted, with the recommendations to be implemented
	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 80% 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 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 electricity losses. PT has approved the Electricity smart meters installations programme and allocated amount of R 1 M to the municipality.
	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. Cost reflective tariffs for Water, Sanitation and Electricity will be achieved, but Refuse removal still a challenge to maintain
	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. This will be supersede through installation of smart meters programme in the informal settlements. The business plan was approved and PT has allocated an amount of R 1 M for this financial year.
	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 been provided during load shedding. The finance office should also be equipped with the generator to ensure continuation of services 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
<b>Pillar 4: Creditors payment rates that ensure that all fixed obligations, including objectives for bulk purchases, are met</b>						
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 February 2024	Adverse	Implementation stage. On going
<b>Pillar 5: Ring fencing of conditional grants and ensuring that conditional grant funding is cash backed</b>						
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
<b>Pillar 6: Other Measures</b>						
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, Accountant Credit control prioritised and still to be filled

COLOUR CODE	
URGENT/ OVERDUE	
WIP	
COMPLETED	
ONGOING	

Figure 5: Progress on Budget Funding Plan

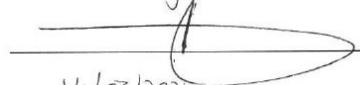
### 1.3.3 Compliance in terms of Municipal Debt Relief

Annexure A2 - Monthly			Notes/Comments	
 <p>National Treasury  <b>Municipal Debt Relief</b>                      MFMA Circular No. 124                      Municipal Finance Management Act No. 56 of 2003</p>				
Select Assessor				
Certificate of Compliance: Municipal Debt Relief Conditions for Application				
Period	Feb'24			
National Financial Year	2023/24			
Demarcation Code of Municipality being assessed	WC012			
District	#NAME?			
Demarcation Description	#NAME?			
I, <u>G. F. Matthyse</u> , 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:				
<b>Municipal Debt Relief Conditions (Monthly reporting)</b> <span style="float: right;">Choose from drop down list</span>				
Condition	6.3 + 6.12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):		
1	6.12.2	- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes	No invoices received for January 2024. February Invoices received and paid 14-03-2024
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 <a href="https://gopluploadportal.treasury.gov.za/">https://gopluploadportal.treasury.gov.za/</a> ?	Yes	No invoices received for January 2024. February Invoices received and paid 14-03-2024. To be submitted with this report
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	
4	6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "new arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	Yes	
5	6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://gopluploadportal.treasury.gov.za/">https://gopluploadportal.treasury.gov.za/</a> ?	Yes	
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)		2023/24 Main Adjustment MTREF	
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?</a>	Yes	February adjustment budget is funded
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	No	Deficit before capital transfers
9	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to "balance" the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>	Yes	
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>	Yes	
11	6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates/ will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	NA - the MTREF is funded	The Municipality does have a BFP however.
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 Kilowatt electricity and 6 Kilolitres 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. Funding for smart meters has been allocated and approved by Council during Adjustment Budget process.
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 February is reported at 92.74%. This is reported in the monthly s71 statements.
	Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.		
20	6.7.2 - 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. Funding has been made available with the 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. Policy to be tabled with 2024-25 MTREF.
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?	Yes	Provision has been made for smart prepaid meters.
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	
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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	Yes	
6.9	Monitor and report on implementation –		
29	6.9.1 - MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	The progress is reported in the S71 report on a monthly basis.
30	6.9.2 - If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	6.9.1 = Yes	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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	No FRP	
	Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.		
6.10	Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:		
33	6.10.1 - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2 - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	Yes	
35	6.10.3 - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
	Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.		
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	

<p><i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124 condition 6.11 (Limitation on municipal borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i></p>			
<p><b>6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b></p>			
37	6.12.1	<p>- 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?</p> <p>Yes <input type="button" value="v"/></p>	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	<p>- 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?</p> <p>No <input type="button" value="v"/></p>	The municipality meets its commitment to settle current account for Eskom.
<p><i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i></p>			
39		<p><b>Supporting evidence:</b> 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.</p> <p>Yes <input type="button" value="v"/></p>	Submitted with this report
40	6.13	<p><b>Accounting Treatment</b> - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury, Office of the Accountant General issued for Municipal Debt Relief to date?</p> <p>Yes <input type="button" value="v"/></p> <p><i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with MSCOA.</i></p>	No debt written off to date. Debt has been accounted for under long term liabilities
41	6.14	<p><b>NERSA License</b> - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</p> <p>No <input type="button" value="v"/></p>	
<p><i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant process for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i></p>			

PT: HOD/ NT / MM Name:	G.F. Matlhuse
Signature of HOD/ NT/ MM:	
Date:	14/03/2024
<p><i>** 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.</i></p>	

**Figure 6: Compliance Certificate Municipal Debt Relief**

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2021/2022					
Reconciliation Period	Quarter 3					
Reconciliation Overview						
High Level Reconciliation						
Propety Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6107	6107	0	3 076 230 000.00	3 076 230 000.00	-
Industrial	4	4	0	3 917 000.00	3 917 000.00	-
Business and Commercial	602	602	0	1 096 967 000.00	1 096 967 000.00	-
Agricultural	1509	1509	0	4 404 805 000.00	4 404 805 000.00	-
Mining	0	0	0	-	-	-
State Owned for Public Purpose	43	43	0	277 916 000.00	277 916 000.00	-
PSI	727	727	0	80 110 000.00	80 110 000.00	-
PBO	15	15	0	17 380 000.00	17 380 000.00	-
Multi Use	0	0	0	-	-	-
Vacant	1297	1297	0	272 518 000.00	272 518 000.00	-
POW	39	39	0	76 703 000.00	76 703 000.00	-
Municipal	28	28	0	5 890 000.00	5 890 000.00	-
Other	163	163	0	128 059 000.00	128 059 000.00	-
	<u>10534</u>	<u>10534</u>	<u>0</u>	<u>9 440 495 000.00</u>	<u>9 440 495 000.00</u>	<u>-</u>
Detailed Reconciliation						
Propety Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	3 102 954	2 833 315	269 639	9 308 862.84	8 499 945.72	808 917.12
Industrial	5 952	5 952	0	17 856.87	17 856.87	0.00
Business and Commercial	1 666 958	1 282 741	384 217	5 000 875.10	3 848 223.81	1 152 651.29
Agricultural	1 293 846	1 034 840	259 006	3 881 537.34	3 104 520.12	777 017.22
Mining	-	-	-	-	-	-
State Owned for Public Purpose	422 323	64 940	357 383	1 266 969.02	194 821.14	1 072 147.88
PSI	16 478	52 789	- 36 311	49 435.10	158 368.32	- 108 933.22
PBO	5 107	2 997	2 110	15 321.47	8 991.87	6 329.60
Multi Use	-	-	-	-	-	-
Vacant	320 320	148 961	171 359	960 960.47	446 884.29	514 076.18
POW	90 157	-	90 157	270 472.23	-	270 472.23
Municipal	-	-	-	-	-	-
Other	-	2 683	- 2 683	-	8 050.08	- 8 050.08
Total	<u>R6 924 096.81</u>	<u>R5 429 220.74</u>	<u>R1 494 876.07</u>	<u>20 772 290.43</u>	<u>16 287 662.22</u>	<u>4 484 628.21</u>

**Figure 7: Property Rates Reconciliation**

The number of properties has changed since the supplementary valuation was done.

The differences between the VR and Billing system will always be there until the tool is updated to cover the special rebates the municipalities have for different properties

### 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 - M08 February									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	70 382	73 339	73 876	5 340	52 401	49 000	3 400	7%	73 876
Service charges	170 122	171 976	182 148	15 282	123 644	116 972	6 672	6%	182 148
Investment revenue	1 893	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 893	1 269	2 792	403	2 586	1 151	1 435	125%	2 792
Other own revenue	127 253	125 118	162 081	2 930	78 196	91 548	(13 352)	-15%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>371 542</b>	<b>371 702</b>	<b>420 897</b>	<b>23 955</b>	<b>256 826</b>	<b>258 671</b>	<b>(1 845)</b>	<b>-1%</b>	<b>420 897</b>
Employee costs	124 857	144 683	136 130	10 619	90 249	94 882	(4 633)	-5%	136 130
Remuneration of Councillors	5 697	6 139	6 192	471	4 167	3 971	196	5%	6 192
Depreciation and amortisation	25 437	29 617	28 606	2 467	19 740	19 542	198	1%	28 606
Interest	13 042	15 789	10 932	870	4 977	7 820	(2 843)	-36%	10 932
Inventory consumed and bulk purchases	103 046	107 414	115 521	9 366	71 407	73 434	(2 026)	-3%	115 521
Transfers and subsidies	358	30	250	-	3	64	(62)	-96%	250
Other expenditure	94 231	91 128	129 396	5 734	49 095	68 729	(19 634)	-29%	129 396
<b>Total Expenditure</b>	<b>366 668</b>	<b>394 800</b>	<b>427 028</b>	<b>29 527</b>	<b>239 638</b>	<b>268 443</b>	<b>(28 804)</b>	<b>-11%</b>	<b>427 028</b>
<b>Surplus/(Deficit)</b>	<b>4 874</b>	<b>(23 098)</b>	<b>(6 130)</b>	<b>(5 572)</b>	<b>17 187</b>	<b>(9 772)</b>	<b>26 959</b>	<b>-276%</b>	<b>(6 130)</b>
Transfers and subsidies - capital (monetary allocations)	43 139	71 080	65 149	225	13 168	42 007	(28 839)	-69%	65 149
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>48 013</b>	<b>47 981</b>	<b>59 018</b>	<b>(5 347)</b>	<b>30 355</b>	<b>32 235</b>	<b>(1 880)</b>	<b>-6%</b>	<b>59 018</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>48 013</b>	<b>47 981</b>	<b>59 018</b>	<b>(5 347)</b>	<b>30 355</b>	<b>32 235</b>	<b>(1 880)</b>	<b>-6%</b>	<b>59 018</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>48 049</b>	<b>85 995</b>	<b>81 042</b>	<b>2 363</b>	<b>17 791</b>	<b>62 611</b>	<b>(44 820)</b>	<b>-72%</b>	<b>81 042</b>
Capital transfers recognised	43 139	71 080	65 149	1 225	14 450	50 423	(35 973)	-71%	65 149
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 910	14 915	15 893	1 139	3 342	12 188	(8 846)	-73%	15 893
<b>Total sources of capital funds</b>	<b>48 049</b>	<b>85 995</b>	<b>81 042</b>	<b>2 363</b>	<b>17 791</b>	<b>62 611</b>	<b>(44 820)</b>	<b>-72%</b>	<b>81 042</b>
<b>Financial position</b>									
Total current assets	79 026	43 804	45 933		101 704				45 933
Total non current assets	757 906	826 464	809 979		758 280				809 979
Total current liabilities	117 376	124 008	41 522		74 973				41 522
Total non current liabilities	102 849	103 202	138 664		137 949				138 664
Community wealth/Equity	<b>616 707</b>	<b>643 057</b>	<b>675 725</b>		<b>647 062</b>				<b>675 725</b>
<b>Cash flows</b>									
Net cash from (used) operating	56 336	86 434	53 349	5 322	52 978	39 552	(13 425)	-34%	53 349
Net cash from (used) investing	(35 904)	(83 495)	(79 042)	(2 986)	(20 114)	(35 206)	(15 092)	43%	(79 042)
Net cash from (used) financing	(3 470)	(1 735)	(1 721)	(3)	(750)	(913)	(163)	18%	(1 721)
<b>Cash/cash equivalents at the month/year end</b>	<b>28 778</b>	<b>1 233</b>	<b>1 364</b>	<b>-</b>	<b>60 891</b>	<b>32 211</b>	<b>(28 681)</b>	<b>-89%</b>	<b>1 364</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	16 332	8 310	4 990	4 464	4 313	3 681	25 445	64 258	131 793
<b>Creditors Age Analysis</b>									
Total Creditors	9 549	-	-	-	-	-	1 117	-	10 666

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		147 037	148 543	158 548	7 414	116 361	101 157	15 204	15%	158 548
Executive and council		50 960	53 413	53 713	221	49 441	35 737	13 704	38%	53 713
Finance and administration		96 077	95 130	104 835	7 193	66 919	65 420	1 500	2%	104 835
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		47 464	30 086	60 993	764	10 954	27 475	(16 521)	-60%	60 993
Community and social services		7 067	9 536	15 232	400	6 887	8 689	(1 802)	-21%	15 232
Sport and recreation		2 960	2 839	3 596	163	2 536	2 044	492	24%	3 596
Public safety		10 010	11 487	34 163	202	1 368	12 193	(10 826)	-89%	34 163
Housing		27 426	6 224	8 002	-	163	4 548	(4 385)	-96%	8 002
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 931	11 938	10 312	(139)	7 312	6 931	380	5%	10 312
Planning and development		2 474	2 419	2 159	55	1 338	1 547	(209)	-14%	2 159
Road transport		14 457	9 520	8 153	(194)	5 974	5 384	590	11%	8 153
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		203 250	252 215	256 193	16 141	135 368	165 115	(29 747)	-18%	256 193
Energy sources		131 551	148 915	163 024	10 606	89 931	96 846	(6 915)	-7%	163 024
Water management		35 683	53 300	46 684	3 297	21 882	36 039	(14 156)	-39%	46 684
Waste water management		19 970	33 808	30 239	1 187	12 284	20 506	(8 223)	-40%	30 239
Waste management		16 045	16 192	16 246	1 051	11 270	11 723	(453)	-4%	16 246
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>414 681</b>	<b>442 782</b>	<b>486 046</b>	<b>24 180</b>	<b>269 994</b>	<b>300 678</b>	<b>(30 684)</b>	<b>-10%</b>	<b>486 046</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		114 092	120 159	129 926	8 068	66 245	81 898	(15 653)	-19%	129 926
Executive and council		11 790	14 487	14 455	1 075	9 038	9 254	(215)	-2%	14 455
Finance and administration		101 258	104 466	114 279	6 912	56 464	71 843	(15 379)	-21%	114 279
Internal audit		1 044	1 207	1 193	81	743	802	(59)	-7%	1 193
<i>Community and public safety</i>		56 346	52 818	75 892	3 477	30 803	39 870	(9 067)	-23%	75 892
Community and social services		8 850	13 366	12 702	605	5 774	8 683	(2 910)	-34%	12 702
Sport and recreation		12 034	13 741	13 633	1 052	8 934	9 139	(205)	-2%	13 633
Public safety		18 845	22 080	42 852	1 625	14 257	18 969	(4 712)	-25%	42 852
Housing		16 617	3 631	6 705	195	1 839	3 079	(1 241)	-40%	6 705
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		24 157	28 742	28 525	1 937	18 268	19 321	(1 052)	-5%	28 525
Planning and development		10 160	12 465	12 228	809	7 773	8 263	(490)	-6%	12 228
Road transport		13 997	16 277	16 298	1 128	10 495	11 057	(563)	-5%	16 298
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		172 072	193 082	192 684	16 045	124 322	127 354	(3 032)	-2%	192 684
Energy sources		108 316	121 419	122 377	10 058	78 397	81 252	(2 855)	-4%	122 377
Water management		27 653	33 566	30 849	2 742	21 546	20 968	578	3%	30 849
Waste water management		20 100	21 188	21 551	1 761	13 128	14 026	(898)	-6%	21 551
Waste management		16 003	16 909	17 907	1 484	11 252	11 108	144	1%	17 907
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>366 668</b>	<b>394 800</b>	<b>427 028</b>	<b>29 527</b>	<b>239 638</b>	<b>268 443</b>	<b>(28 804)</b>	<b>-11%</b>	<b>427 028</b>
<b>Surplus/ (Deficit) for the year</b>		<b>48 013</b>	<b>47 981</b>	<b>59 018</b>	<b>(5 347)</b>	<b>30 355</b>	<b>32 235</b>	<b>(1 880)</b>	<b>-6%</b>	<b>59 018</b>

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

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

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

WC012 Cederberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February										
Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council	1	50 960	53 413	53 413	-	49 220	35 609	13 611	38.2%	53 413
Vote 2 - Office of Municipal Manager		-	-	300	221	221	129	93	72.0%	300
Vote 3 - Financial Administrative Services		93 166	92 287	99 831	6 858	63 385	63 034	351	0.6%	99 831
Vote 4 - Community Development Services		9 004	11 911	15 186	718	6 427	9 788	(3 361)	-34.3%	15 186
Vote 5 - Corporate and Strategic Services		804	460	2 597	14	1 702	760	941	123.8%	2 597
Vote 6 - Planning and Development Services		2 632	2 419	2 301	55	1 338	1 608	(270)	-16.8%	2 301
Vote 7 - Public Safety		13 804	15 337	40 727	597	6 713	15 302	(8 590)	-56.1%	40 727
Vote 8 - Electricity		131 551	148 915	163 024	10 606	89 931	96 846	(6 915)	-7.1%	163 024
Vote 9 - Waste Management		16 045	16 192	16 246	1 051	11 270	11 723	(453)	-3.9%	16 246
Vote 10 - Waste Water Management		19 970	33 808	30 239	1 187	12 284	20 506	(8 223)	-40.1%	30 239
Vote 11 - Water		35 683	53 300	46 684	3 297	21 882	36 039	(14 156)	-39.3%	46 684
Vote 12 - Housing		27 426	6 224	8 002	-	163	4 548	(4 385)	-96.4%	8 002
Vote 13 - Road Transport		10 675	5 678	3 901	(588)	2 922	2 741	181	6.6%	3 901
Vote 14 - Sports and Recreation		2 960	2 839	3 596	163	2 536	2 044	492	24.1%	3 596
<b>Total Revenue by Vote</b>	<b>2</b>	<b>414 681</b>	<b>442 782</b>	<b>486 046</b>	<b>24 180</b>	<b>269 994</b>	<b>300 678</b>	<b>(30 684)</b>	<b>-10.2%</b>	<b>486 046</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	8 171	9 114	9 240	678	5 980	5 635	346	6.1%	9 240
Vote 2 - Office of Municipal Manager		13 730	18 423	17 349	1 114	10 282	12 136	(1 854)	-15.3%	17 349
Vote 3 - Financial Administrative Services		66 993	65 641	78 755	4 219	37 419	46 383	(8 964)	-19.3%	78 755
Vote 4 - Community Development Services		10 431	11 384	11 606	887	7 087	7 634	(547)	-7.2%	11 606
Vote 5 - Corporate and Strategic Services		23 332	25 111	21 892	1 664	11 278	16 124	(4 845)	-30.1%	21 892
Vote 6 - Planning and Development Services		8 572	11 224	11 377	799	6 752	7 725	(972)	-12.6%	11 377
Vote 7 - Public Safety		22 604	29 185	49 266	1 879	16 475	23 473	(6 998)	-29.8%	49 266
Vote 8 - Electricity		108 316	121 419	122 377	10 058	78 397	81 252	(2 855)	-3.5%	122 377
Vote 9 - Waste Management		16 003	16 909	17 907	1 484	11 252	11 108	144	1.3%	17 907
Vote 10 - Waste Water Management		18 656	19 539	20 284	1 659	12 368	13 205	(837)	-6.3%	20 284
Vote 11 - Water		27 653	33 566	30 849	2 742	21 546	20 968	578	2.8%	30 849
Vote 12 - Housing		16 617	3 631	6 705	195	1 839	3 079	(1 241)	-40.3%	6 705
Vote 13 - Road Transport		13 556	15 914	15 785	1 096	10 030	10 583	(553)	-5.2%	15 785
Vote 14 - Sports and Recreation		12 034	13 741	13 633	1 052	8 934	9 139	(205)	-2.2%	13 633
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>366 668</b>	<b>394 800</b>	<b>427 028</b>	<b>29 527</b>	<b>239 638</b>	<b>268 443</b>	<b>(28 804)</b>	<b>-10.7%</b>	<b>427 028</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>48 013</b>	<b>47 981</b>	<b>59 018</b>	<b>(5 347)</b>	<b>30 355</b>	<b>32 235</b>	<b>(1 880)</b>	<b>-5.8%</b>	<b>59 018</b>

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

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

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		110 680	110 746	122 755	9 958	83 363	76 519	6 844	9%	122 755
Service charges - Water		30 633	31 298	31 837	3 089	21 514	20 973	541	3%	31 837
Service charges - Waste Water Management		14 417	14 660	14 799	1 187	10 084	9 801	283	3%	14 799
Service charges - Waste management		14 391	15 272	12 757	1 048	8 683	9 678	(996)	-10%	12 757
Sale of Goods and Rendering of Services		4 443	4 240	4 897	244	3 267	2 948	319	11%	4 897
Agency services		3 782	3 841	4 252	394	3 051	2 643	408	15%	4 252
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9 964	10 876	6 547	526	4 314	6 385	(2 071)	-32%	6 547
Interest earned from Current and Non Current Assets		1 893	1 269	2 792	403	2 586	1 151	1 435	125%	2 792
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		747	941	771	55	520	593	(74)	-12%	771
Licence and permits		2	-	11	1	11	2	9	393%	11
Operational Revenue		946	704	3 012	2	4 052	928	3 125	337%	3 012
<b>Non-Exchange Revenue</b>										
Property rates		70 382	73 339	73 876	5 340	52 401	49 000	3 400	7%	73 876
Surcharges and Taxes		33	1	1	-	-	1	(1)	-100%	1
Fines, penalties and forfeits		10 570	11 555	34 216	211	1 411	12 237	(10 825)	-88%	34 216
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		90 589	89 549	94 801	1 132	58 854	61 505	(2 651)	-4%	94 801
Interest		-	-	4 212	367	2 715	842	1 872	222%	4 212
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	2 500	2 000	-	-	1 567	(1 567)	-100%	2 000
Other Gains		8 068	910	7 361	-	-	1 897	(1 897)	-100%	7 361
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>371 542</b>	<b>371 702</b>	<b>420 897</b>	<b>23 955</b>	<b>256 826</b>	<b>258 671</b>	<b>(1 845)</b>	<b>-1%</b>	<b>420 897</b>
<b>Expenditure By Type</b>										
Employee related costs		124 857	144 683	136 130	10 619	90 249	94 882	(4 633)	-5%	136 130
Remuneration of councillors		5 697	6 139	6 192	471	4 167	3 971	196	5%	6 192
Bulk purchases - electricity		92 504	95 123	101 065	8 285	64 553	64 604	(50)	0%	101 065
Inventory consumed		10 542	12 291	14 456	1 081	6 854	8 830	(1 976)	-22%	14 456
Debt impairment		34 449	30 239	56 212	2 520	20 159	25 354	(5 195)	-20%	56 212
Depreciation and amortisation		25 437	29 617	28 606	2 467	19 740	19 542	198	1%	28 606
Interest		13 042	15 789	10 932	870	4 977	7 820	(2 843)	-36%	10 932
Contracted services		35 485	33 651	36 324	1 457	11 118	22 668	(11 551)	-51%	36 324
Transfers and subsidies		358	30	250	-	3	64	(62)	-96%	250
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		24 162	26 328	29 500	1 757	17 818	18 810	(992)	-5%	29 500
Losses on Disposal of Assets		135	-	-	-	-	-	-	-	-
Other Losses		-	910	7 360	-	-	1 897	(1 897)	-100%	7 360
<b>Total Expenditure</b>		<b>366 668</b>	<b>394 800</b>	<b>427 028</b>	<b>29 527</b>	<b>239 638</b>	<b>268 443</b>	<b>(28 804)</b>	<b>-11%</b>	<b>427 028</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		4 874	(23 098)	(6 130)	(5 572)	17 187	(9 772)	26 959	(0)	(6 130)
Transfers and subsidies - capital (in-kind)		43 139	71 080	65 149	225	13 168	42 007	(28 839)	(0)	65 149
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>48 013</b>	<b>47 981</b>	<b>59 018</b>	<b>(5 347)</b>	<b>30 355</b>	<b>32 235</b>			<b>59 018</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>48 013</b>	<b>47 981</b>	<b>59 018</b>	<b>(5 347)</b>	<b>30 355</b>	<b>32 235</b>			<b>59 018</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>48 013</b>	<b>47 981</b>	<b>59 018</b>	<b>(5 347)</b>	<b>30 355</b>	<b>32 235</b>			<b>59 018</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parentsubsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>48 013</b>	<b>47 981</b>	<b>59 018</b>	<b>(5 347)</b>	<b>30 355</b>	<b>32 235</b>			<b>59 018</b>

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



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

WC012 Cederberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February										
Vote Description	Ref	2022/23				Budget Year 2023/24				Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		9 356	4 938	3 001	(903)	2 432	2 216	216	10%	3 001
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	1 800	-	-	-	453	(453)	-100%	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		731	13 177	-	-	-	3 765	(3 765)	-100%	-
Vote 12 - Housing		1 278	5 731	1 813	1 000	1 000	3 247	(2 248)	-69%	1 813
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>11 365</b>	<b>25 645</b>	<b>4 814</b>	<b>97</b>	<b>3 431</b>	<b>9 681</b>	<b>(6 249)</b>	<b>-65%</b>	<b>4 814</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		225	-	125	-	-	43	(43)	-100%	125
Vote 4 - Community Development Services		1 204	2 576	5 505	-	484	3 687	(3 202)	-87%	5 505
Vote 5 - Corporate and Strategic Services		239	1 165	1 513	231	308	844	(536)	-64%	1 513
Vote 6 - Planning and Development Services		16	-	1 234	1 226	1 226	538	688	128%	1 234
Vote 7 - Public Safety		-	-	40	-	-	8	(8)	-100%	40
Vote 8 - Electricity		21 396	37 691	37 622	562	6 105	30 664	(24 560)	-80%	37 622
Vote 9 - Waste Management		3	5 000	7 640	(391)	3 255	5 326	(2 071)	-39%	7 640
Vote 10 - Waste Water Management		262	12 618	9 994	2	2 150	6 698	(4 548)	-68%	9 994
Vote 11 - Water		1 241	700	8 777	232	394	3 894	(3 501)	-90%	8 777
Vote 12 - Housing		12 053	-	2 063	-	413	(413)	-100%	2 063	
Vote 13 - Road Transport		43	600	1 616	391	410	761	(351)	-46%	1 616
Vote 14 - Sports and Recreation		-	-	100	13	29	56	(27)	-48%	100
<b>Total Capital single-year expenditure</b>	4	<b>36 684</b>	<b>60 350</b>	<b>76 228</b>	<b>2 266</b>	<b>14 360</b>	<b>52 930</b>	<b>(38 570)</b>	<b>-73%</b>	<b>76 228</b>
<b>Total Capital Expenditure</b>		<b>48 049</b>	<b>85 995</b>	<b>81 042</b>	<b>2 363</b>	<b>17 791</b>	<b>62 611</b>	<b>(44 820)</b>	<b>-72%</b>	<b>81 042</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>465</b>	<b>1 165</b>	<b>1 638</b>	<b>231</b>	<b>308</b>	<b>886</b>	<b>(578)</b>	<b>-65%</b>	<b>1 638</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		465	1 165	1 638	231	308	886	(578)	-65%	1 638
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>14 536</b>	<b>8 307</b>	<b>9 521</b>	<b>1 012</b>	<b>1 513</b>	<b>7 410</b>	<b>(5 898)</b>	<b>-80%</b>	<b>9 521</b>
Community and social services		1 204	2 576	5 505	-	484	3 687	(3 202)	-87%	5 505
Sport and recreation		-	-	100	13	29	56	(27)	-48%	100
Public safety		-	-	40	-	-	8	(8)	-100%	40
Housing		13 331	5 731	3 876	1 000	1 000	3 660	(2 660)	-73%	3 876
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>9 415</b>	<b>5 538</b>	<b>5 851</b>	<b>715</b>	<b>4 068</b>	<b>3 515</b>	<b>553</b>	<b>16%</b>	<b>5 851</b>
Planning and development		9 372	4 938	4 235	324	3 658	2 754	905	33%	4 235
Road transport		43	600	1 616	391	410	761	(351)	-46%	1 616
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>23 633</b>	<b>70 985</b>	<b>64 032</b>	<b>405</b>	<b>11 903</b>	<b>50 800</b>	<b>(38 897)</b>	<b>-77%</b>	<b>64 032</b>
Energy sources		21 396	39 491	37 622	562	6 105	31 117	(25 012)	-80%	37 622
Water management		1 972	13 877	8 777	232	394	7 659	(7 265)	-95%	8 777
Waste water management		262	12 618	9 994	2	2 150	6 698	(4 548)	-68%	9 994
Waste management		3	5 000	7 640	(391)	3 255	5 326	(2 071)	-39%	7 640
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>48 049</b>	<b>85 995</b>	<b>81 042</b>	<b>2 363</b>	<b>17 791</b>	<b>62 611</b>	<b>(44 820)</b>	<b>-72%</b>	<b>81 042</b>
<b>Funded by:</b>										
National Government		29 919	65 349	52 173	(346)	12 742	42 769	(30 027)	-70%	52 173
Provincial Government		13 219	5 731	12 976	1 570	1 708	7 654	(5 946)	-78%	12 976
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		43 139	71 080	65 149	1 225	14 450	50 423	(35 973)	-71%	65 149
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 910	14 915	15 893	1 139	3 342	12 188	(8 846)	-73%	15 893
<b>Total Capital Funding</b>		<b>48 049</b>	<b>85 995</b>	<b>81 042</b>	<b>2 363</b>	<b>17 791</b>	<b>62 611</b>	<b>(44 820)</b>	<b>-72%</b>	<b>81 042</b>

Table C5 consists of three distinct sections:

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

**Table 9: C6 Financial Position**

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M08 February						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		28 778	1 233	1 364	60 891	1 364
Trade and other receivables from exchange transactions		22 976	21 813	26 392	102 335	26 392
Receivables from non-exchange transactions		8 090	11 014	8 335	(78 139)	8 335
Current portion of non-current receivables		-	-	363	-	363
Inventory		1 047	1 454	1 047	1 238	1 047
VAT		4 220	8 290	8 432	1 162	8 432
Other current assets		13 916	0	0	14 216	0
<b>Total current assets</b>		<b>79 026</b>	<b>43 804</b>	<b>45 933</b>	<b>101 704</b>	<b>45 933</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		74 313	74 292	74 260	74 278	74 260
Property, plant and equipment		682 314	751 485	735 004	680 401	735 004
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		844	687	643	844	643
Trade and other receivables from exchange transactions		435	-	72	2 758	72
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>757 906</b>	<b>826 464</b>	<b>809 979</b>	<b>758 280</b>	<b>809 979</b>
<b>TOTAL ASSETS</b>		<b>836 932</b>	<b>870 268</b>	<b>855 912</b>	<b>859 984</b>	<b>855 912</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 942	1 984	1 969	940	1 969
Consumer deposits		2 920	2 970	3 016	3 172	3 016
Trade and other payables from exchange transactions		85 444	103 203	23 141	21 461	23 141
Trade and other payables from non-exchange transactions		11 849	510	-	32 778	-
Provision		12 615	15 340	13 396	12 639	13 396
VAT		2 606	-	-	3 983	-
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>117 376</b>	<b>124 008</b>	<b>41 522</b>	<b>74 973</b>	<b>41 522</b>
<b>Non current liabilities</b>						
Financial liabilities		2 444	445	474	2 444	474
Provision		86 320	102 758	96 417	93 733	96 417
Long term portion of trade payables		14 085	-	41 772	41 772	41 772
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>102 849</b>	<b>103 202</b>	<b>138 664</b>	<b>137 949</b>	<b>138 664</b>
<b>TOTAL LIABILITIES</b>		<b>220 225</b>	<b>227 210</b>	<b>180 186</b>	<b>212 922</b>	<b>180 186</b>
<b>NET ASSETS</b>	2	<b>616 707</b>	<b>643 057</b>	<b>675 725</b>	<b>647 062</b>	<b>675 725</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		616 707	643 057	675 725	647 062	675 725
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>616 707</b>	<b>643 057</b>	<b>675 725</b>	<b>647 062</b>	<b>675 725</b>

**Table 10: C7 Cash Flow**

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		63 298	70 435	67 497	4 696	44 872	45 934	(1 062)	-2%	67 497
Service charges		165 332	158 525	174 207	15 499	121 275	116 330	4 945	4%	174 207
Other revenue		12 386	11 043	15 778	(56)	15 071	16 099	(1 028)	-6%	15 778
Transfers and Subsidies - Operational		90 619	89 549	92 762	2 818	61 650	65 450	(3 800)	-6%	92 762
Transfers and Subsidies - Capital		29 925	71 080	56 175	361	31 301	32 602	(1 301)	-4%	56 175
Interest		1 893	8 010	6 520	832	6 222	4 962	1 260	25%	6 520
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(302 850)	(316 673)	(358 826)	(18 814)	(229 290)	(240 301)	(11 011)	5%	(358 826)
Interest		(3 907)	(5 504)	(514)	(13)	1 880	(1 518)	(3 398)	224%	(514)
Transfers and Subsidies		(358)	(30)	(250)	-	(3)	(5)	(3)	52%	(250)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>56 336</b>	<b>86 434</b>	<b>53 349</b>	<b>5 322</b>	<b>52 978</b>	<b>39 552</b>	<b>(13 425)</b>	<b>-34%</b>	<b>53 349</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		70	2 500	2 000	-	-	-	-		2 000
Decrease (increase) in non-current receivables		(563)	-	-	(622)	(2 323)	(1 439)	(883)	61%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(35 411)	(85 995)	(81 042)	(2 363)	(17 791)	(33 767)	(15 976)	47%	(81 042)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(35 904)</b>	<b>(83 495)</b>	<b>(79 042)</b>	<b>(2 986)</b>	<b>(20 114)</b>	<b>(35 206)</b>	<b>(15 092)</b>	<b>43%</b>	<b>(79 042)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		256	221	221	26	252	241	11	5%	221
<b>Payments</b>										
Repayment of borrowing		(3 726)	(1 956)	(1 942)	(28)	(1 002)	(1 154)	(152)	13%	(1 942)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 470)</b>	<b>(1 735)</b>	<b>(1 721)</b>	<b>(3)</b>	<b>(750)</b>	<b>(913)</b>	<b>(163)</b>	<b>18%</b>	<b>(1 721)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>16 962</b>	<b>1 205</b>	<b>(27 414)</b>	<b>2 334</b>	<b>32 114</b>	<b>3 433</b>			<b>(27 414)</b>
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	1 364		60 891	32 211			1 364

**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 - M08 February														2023/24 Medium Term Revenue & Expenditure Framework		
Description	Ref	Budget Year 2023/24												Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Budget	April Budget	May Budget	June Budget			
<b>R thousands</b>																
<b>Cash Receipts By Source</b>																
Property rates		4 725	5 414	9 848	5 483	5 408	4 743	4 554	4 696	5 144	5 142	5 141	7 200	67 497	73 885	77 358
Service charges - Electricity revenue		11 355	11 998	11 508	9 044	9 763	9 665	9 337	10 414	7 873	8 711	7 511	15 575	122 756	118 604	129 280
Service charges - Water revenue		3 032	2 620	3 395	2 332	2 211	2 666	2 470	3 149	2 236	2 429	2 220	(1 238)	28 061	27 111	28 385
Service charges - Waste Water Management		670	795	1 867	863	888	955	970	1 001	917	1 035	1 079	1 430	12 470	13 217	14 431
Service charges - Waste Management		719	893	1 622	923	855	909	914	934	1 110	1 118	1 123	(198)	10 921	14 417	15 585
Rental of facilities and equipment		48	54	53	134	85	48	42	55	78	78	78	78	771	987	1 034
Interest earned - external investments		168	407	293	302	296	3	714	403	106	106	106	(111)	2 791	1 400	1 543
Interest earned - outstanding debtors		(624)	(516)	(793)	2 858	395	837	1 049	429	562	562	562	(1 594)	3 726	7 368	8 054
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		101	102	106	171	224	348	149	211	105	106	104	1 109	2 834	1 366	1 416
Licences and permits		-	-	-	-	-	1	9	1	-	-	-	0	11	-	-
Agency services		302	450	376	400	410	59	660	394	307	235	205	454	4 252	4 030	4 219
Transfers and Subsidies - Operational		41 640	2 546	2 245	(9 739)	(1 695)	22 685	1 150	2 818	17 447	1 772	1 640	10 253	92 762	97 258	100 702
Other revenue		417	(768)	2 426	4 061	3 326	1 608	(276)	(716)	541	926	191	(3 826)	7 910	5 188	5 433
<b>Cash Receipts by Source</b>		<b>62 554</b>	<b>23 994</b>	<b>33 484</b>	<b>16 832</b>	<b>22 166</b>	<b>44 527</b>	<b>21 744</b>	<b>23 788</b>	<b>36 426</b>	<b>22 221</b>	<b>19 959</b>	<b>29 069</b>	<b>356 764</b>	<b>364 830</b>	<b>387 439</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		16 144	-	-	1 739	7 411	3 128	2 518	361	11 501	10 461	8 182	(5 271)	56 176	48 620	86 660
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Department Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	2 000	2 000	1 000	1 000
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		62	64	38	5	40	(5)	22	26	18	18	18	(86)	221	221	221
Decrease (increase) in non-current receivables		(9)	(459)	(564)	39	(2)	(444)	(261)	(622)	-	-	-	2 323	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>78 751</b>	<b>23 599</b>	<b>32 958</b>	<b>18 615</b>	<b>29 614</b>	<b>47 206</b>	<b>24 023</b>	<b>23 552</b>	<b>47 945</b>	<b>32 701</b>	<b>28 160</b>	<b>28 035</b>	<b>415 160</b>	<b>414 671</b>	<b>475 320</b>
<b>Cash Payments by Type</b>																
Employee related costs		10 171	10 193	10 077	10 084	16 277	11 221	11 018	10 629	11 716	11 212	11 445	12 246	136 280	150 723	160 370
Remuneration of councillors		481	479	479	479	783	498	498	471	486	465	460	614	6 190	6 587	7 062
Interest		222	311	7	8	35	19	(2 494)	13	459	459	459	1 018	514	5 539	5 635
Bulk purchases - Electricity		26 230	10 224	25 494	3 862	29 634	(3 422)	3 969	3 481	6 984	7 727	6 663	(19 781)	101 065	107 204	118 782
Acquisitions - water & other inventory		63	947	1 197	866	859	1 324	771	1 019	1 023	1 209	1 091	4 090	14 458	12 845	13 399
Contracted services		(0)	1 103	1 044	1 256	2 574	2 235	1 449	1 457	4 525	3 230	4 163	48 319	71 354	39 628	39 326
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	3	-	-	-	-	10	2	2	234	250	31	33
Other expenditure		509	1 695	1 814	(90)	(1 524)	11 051	2 607	1 757	3 442	779	3 275	4 153	29 468	27 991	29 680
<b>Cash Payments by Type</b>		<b>37 676</b>	<b>24 952</b>	<b>40 110</b>	<b>16 467</b>	<b>48 637</b>	<b>22 926</b>	<b>17 818</b>	<b>18 827</b>	<b>28 644</b>	<b>25 083</b>	<b>27 557</b>	<b>50 893</b>	<b>359 590</b>	<b>350 549</b>	<b>374 287</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		324	1 666	930	5 278	4 045	2 554	631	2 363	6 919	6 739	6 919	42 672	81 042	48 620	86 659
Repayment of borrowing		26	26	268	27	779	28	(180)	28	489	-	-	451	1 942	1 984	445
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>38 026</b>	<b>26 644</b>	<b>41 309</b>	<b>21 772</b>	<b>53 461</b>	<b>25 507</b>	<b>18 269</b>	<b>21 218</b>	<b>36 053</b>	<b>31 822</b>	<b>34 476</b>	<b>94 017</b>	<b>442 574</b>	<b>401 153</b>	<b>461 391</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>40 725</b>	<b>(3 045)</b>	<b>(8 351)</b>	<b>(3 157)</b>	<b>(23 846)</b>	<b>21 700</b>	<b>5 754</b>	<b>2 334</b>	<b>11 893</b>	<b>878</b>	<b>(6 316)</b>	<b>(65 962)</b>	<b>(27 414)</b>	<b>13 519</b>	<b>13 929</b>
Cash/cash equivalents at the month/year beginning:		28 778	69 503	66 458	58 107	54 950	31 103	52 803	58 557	60 891	72 784	73 662	67 346	28 778	1 364	14 883
Cash/cash equivalents at the month/year end:		69 503	66 458	58 107	54 950	31 103	52 803	58 557	60 891	72 784	73 662	67 346	1 364	14 883	28 812	

This supporting table gives a detailed breakdown of information summarised in Table C7.

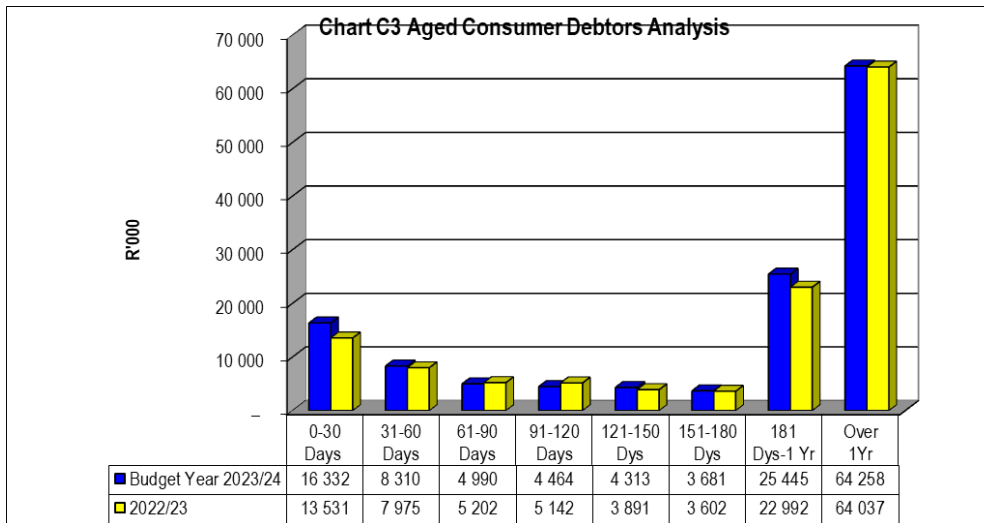
## 2 Part 2: Supporting Documentation

### 2.1 Debtors' Analysis

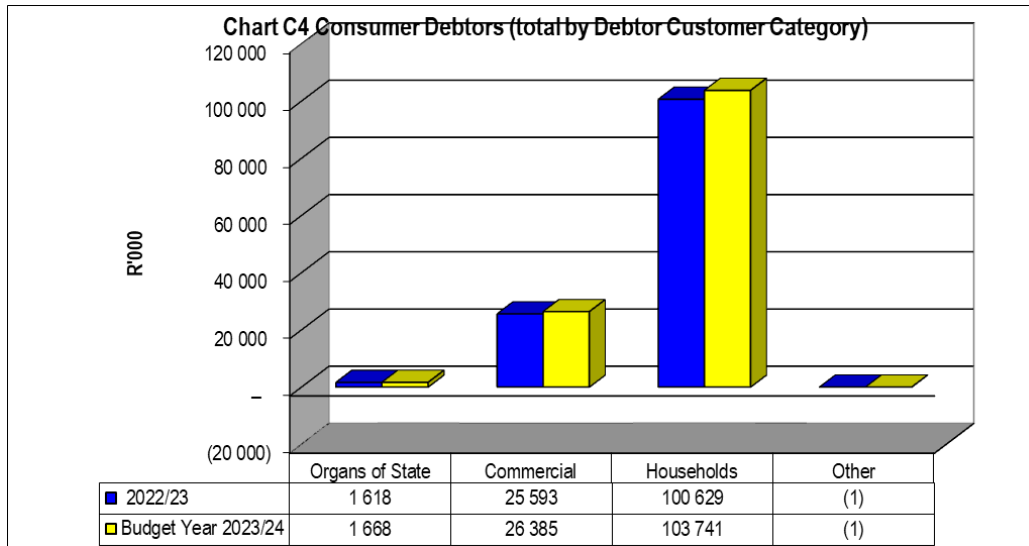
**Table 12: SC3 Aged Debtors**

WC012 Cederberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February													
Description	NT Code	Budget Year 2023/24								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 565	1 874	962	876	795	642	4 255	14 126	27 096	20 695		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 979	1 773	601	432	365	329	1 726	7 858	20 053	10 700		
Receivables from Non-exchange Transactions - Property Rates	1400	5 078	2 275	1 465	1 271	1 332	1 069	8 980	22 155	43 625	34 807		
Receivables from Exchange Transactions - Waste Water Management	1500	1 425	834	630	570	558	507	2 756	7 964	15 243	12 354		
Receivables from Exchange Transactions - Waste Water Management	1600	1 219	629	449	413	386	358	2 138	4 246	9 838	7 541		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	899	891	867	839	872	767	5 526	7 421	18 083	15 425		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 832)	34	15	64	14	9	63	422	(2 211)	572		
<b>Total By Income Source</b>	<b>2000</b>	<b>16 332</b>	<b>8 310</b>	<b>4 990</b>	<b>4 464</b>	<b>4 313</b>	<b>3 681</b>	<b>25 445</b>	<b>64 258</b>	<b>131 793</b>	<b>102 161</b>	-	-
<b>2022/23 - totals only</b>		<b>13 531</b>	<b>7 975</b>	<b>5 202</b>	<b>5 142</b>	<b>3 891</b>	<b>3 602</b>	<b>22 992</b>	<b>64 037</b>	<b>126 372</b>	<b>99 663</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	406	217	92	72	70	56	530	224	1 668	953		
Commercial	2300	6 232	1 974	869	724	700	609	3 812	11 465	26 385	17 310		
Households	2400	9 695	6 119	4 028	3 669	3 543	3 016	21 102	52 568	103 741	83 898		
Other	2500	(1)	-	-	-	-	-	-	-	(1)	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>16 332</b>	<b>8 310</b>	<b>4 990</b>	<b>4 464</b>	<b>4 313</b>	<b>3 681</b>	<b>25 445</b>	<b>64 258</b>	<b>131 793</b>	<b>102 161</b>	-	-

The outstanding debtors amount to R 131.793 million for February 2024. A total of R97.697 million is over 120 days. R103.741 million (78.72%) 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 - M08 February											
Description	NT Code	Budget Year 2023/24								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	9 531	-	-	-	-	-	-	-	9 531	48 950
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	736
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	18	-	-	-	-	-	1 117	-	1 135	867
<b>Total By Customer Type</b>	<b>1000</b>	<b>9 549</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 117</b>	<b>-</b>	<b>10 666</b>	<b>50 553</b>

The Municipality's outstanding creditors at the end of February 2024 amount to R 10.666 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 181 days -1 year are in dispute and will be paid on settlement of dispute.

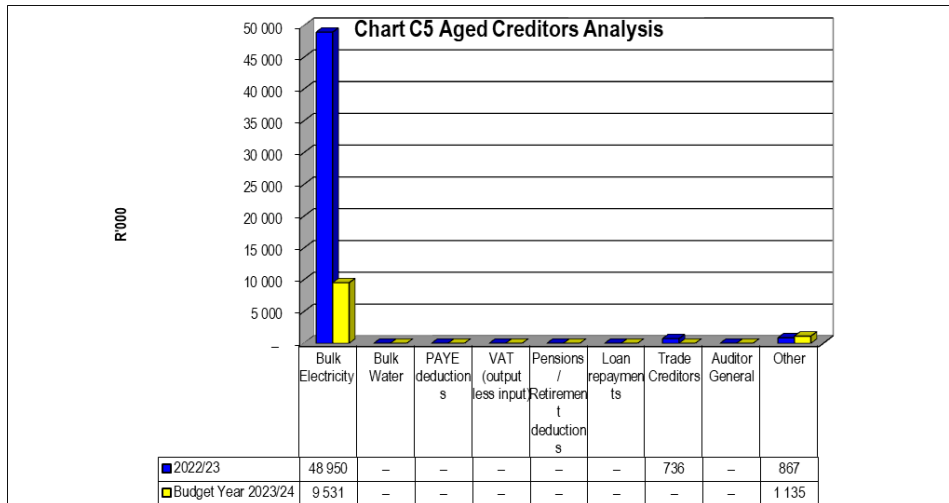


Figure 10: Chart C5 Aged Creditors Analysis

### 2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February														
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												
<b>R thousands</b>														
<b>Municipality</b>														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	8.05%	0	0		43 859	281	-	2 182	46 321
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	8.25%	0	0		16 161	106	-	-	16 267
														-
														-
														-
<b>Municipality sub-total</b>										<b>60 020</b>			<b>2 182</b>	<b>62 589</b>
<b>Entities</b>														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-			-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									<b>60 020</b>			<b>2 182</b>	<b>62 589</b>

The Municipality has Call investment accounts with a balance of R 62.589 million at the end of February 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 FEBRUARY 2024

Borrowing Institution	Balance 01 February 2023	Interest Capital February 2023	Repayment February 2023	Interest Paid	Received	Balance at 29 February 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	24.25%	
ABSA (038-7230-0993)	R 1 038 903.06	R -	R -	R -	R -	R 1 038 903.06	30.71%	
ABSA (038-7230-0994)	R 548 291.35	R -	R -	R -	R -	R 548 291.35	16.21%	
ABSA (038-7230-0995)	R 679 409.51	R -	R -	R -	R -	R 679 409.51	20.08%	
Office Equipment - Printers Sky Metro	R 324 333.44	R 3 184.25	R 31 250.00	R -	R -	R 296 267.69	8.76%	
	<b>R 3 203 415.69</b>	<b>R 3 184.25</b>	<b>R -176 720.31</b>	<b>R -</b>	<b>R -</b>	<b>R 3 383 320.25</b>	<b>100%</b>	<b>R -</b>

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 - M08 February										
Description	Ref	2022/23				Budget Year 2023/24				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		69 132	81 545	79 568	497	57 200	57 200	-		79 568
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	497	1 658	1 658	-		1 658
Municipal Infrastructure Grant (PMU)		811	895	894	-	661	661	-		894
Municipal Infrastructure Grant (VAT)		1 474	2 218	2 218	-	1 638	1 638	-		2 218
Regional Bulk Infrastructure Grant (VAT)	3	-	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
<b>Provincial Government:</b>		17 636	8 004	14 126	2 321	8 891	8 891	-		14 126
Transport Infrastructure Grant		-	-	-	-	-	-	-		-
Library Services: MRFG		5 408	6 282	6 357	2 169	6 357	6 357	-		6 357
Thusong Service Centre (Sustainability Operational Support)		150	120	120	-	120	120	-		120
CDW Support		152	151	151	-	151	151	-		151
Human Settlement Development Grant		9 909	493	3 936	-	-	-	-		3 936
Financial Management Capability Grant		1 058	958	1 058	100	1 058	1 058	-		1 058
Municipal Interventions Grant (VAT)		359	-	52	52	52	52	-		52
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
Municipal Service Delivery and Capacity Building Grant		-	-	300	-	-	-	-		300
Municipal Financial Recovery Services		-	-	1 000	-	-	-	-		1 000
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	86 767	89 549	93 694	2 818	66 091	66 091	-		93 694
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		29 686	65 349	52 173	-	23 530	23 530	-		52 173
Municipal Infrastructure Grant (MIG)		9 825	14 783	14 784	-	10 921	10 921	-		14 784
Regional Bulk Infrastructure Grant (RBIG)		731	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
<b>Provincial Government:</b>		4 391	5 731	8 585	361	7 771	7 771	-		8 585
Human Settlement Development Grant (Capital)		-	5 731	3 876	-	3 063	3 063	-		3 876
Municipal Interventions Grant		391	-	348	348	348	348	-		348
Municipal Water Resilience Grant		2 609	-	4 348	-	4 348	4 348	-		4 348
Loadshedding Relief Grant		1 391	-	-	-	-	-	-		-
Municipal Library Support Grant (Capital)		-	-	-	-	-	-	-		-
Library Services MRF Capital		-	-	13	13	13	13	-		13
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	34 077	71 080	60 758	361	31 301	31 301	-		60 758
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	120 844	160 629	154 452	3 179	97 392	97 392	-		154 452

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

<b>WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February</b>										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>69 281</b>	<b>81 545</b>	<b>79 568</b>	<b>436</b>	<b>53 945</b>	<b>54 112</b>	<b>(167)</b>	<b>-0.3%</b>	<b>79 568</b>
Local Government Equitable Share		60 377	67 058	67 058	-	49 220	44 709	4 511	10.1%	67 058
Finance Management		2 083	2 132	2 132	205	712	1 421	(709)	-49.9%	2 132
EPWP Incentive		1 359	1 658	1 658	286	1 455	1 105	349	31.6%	1 658
Municipal Infrastructure Grant (PMU)		849	895	894	(3)	689	596	93	15.5%	894
Municipal Infrastructure Grant (VAT)		1 518	2 218	2 218	(135)	837	1 478	(641)	-43.4%	2 218
Regional Bulk Infrastructure Grant (VAT)		110	1 976	-	-	-	922	(922)	-100.0%	-
Water Services Infrastructure Grant (VAT)		116	652	652	-	181	435	(253)	-58.3%	652
Integrated National Electrification Grant (VAT)		2 870	4 956	4 956	84	850	3 445	(2 594)	-75.3%	4 956
<b>Provincial Government:</b>		<b>21 308</b>	<b>8 004</b>	<b>15 233</b>	<b>696</b>	<b>4 909</b>	<b>7 393</b>	<b>(2 484)</b>	<b>-33.6%</b>	<b>15 233</b>
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		5 408	6 282	6 357	388	3 940	4 203	(263)	-6.3%	6 357
Thusong Service Centre (Sustainability Operational Support)		149	120	120	1	1	80	(79)	-98.7%	120
CDW Support		115	151	267	-	2	150	(148)	-98.5%	267
Human Settlement Development Grant		14 076	493	4 126	-	163	1 099	(935)	-85.1%	4 126
Financial Management Capability Grant		1 053	958	1 058	-	475	659	(183)	-27.8%	1 058
Municipal Interventions Grant (VAT)		158	-	253	59	59	96	(38)	-39.1%	253
Municipal Water Resilience Grant (VAT)		-	-	1 043	27	48	447	(400)	-89.4%	1 043
Loadshedding Relief Grant (Vat)		-	-	209	-	-	116	(116)	-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	221	221	129	93	72.0%	300
Municipal Service Delivery and Capacity Building Grant		-	-	500	-	-	214	(214)	-100.0%	500
Municipal Financial Recovery Services		-	-	1 000	-	-	200	(200)	-100.0%	1 000
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>90 589</b>	<b>89 549</b>	<b>94 801</b>	<b>1 132</b>	<b>58 854</b>	<b>61 505</b>	<b>(2 651)</b>	<b>-4.3%</b>	<b>94 801</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>29 919</b>	<b>65 349</b>	<b>52 173</b>	<b>(346)</b>	<b>12 460</b>	<b>34 563</b>	<b>(22 104)</b>	<b>-64.0%</b>	<b>52 173</b>
Municipal Infrastructure Grant (MIG)		10 688	14 783	14 784	(903)	5 583	9 856	(4 273)	-43.4%	14 784
Regional Bulk Infrastructure Grant (RBIG)		731	13 177	-	-	-	6 149	(6 149)	-100.0%	-
Water Services Infrastructure Grant		704	4 348	4 348	-	1 209	2 899	(1 690)	-58.3%	4 348
Integrated National Electrification Grant (INEG)		17 796	33 041	33 041	557	5 668	15 660	(9 992)	-63.8%	33 041
<b>Provincial Government:</b>		<b>13 219</b>	<b>5 731</b>	<b>12 976</b>	<b>571</b>	<b>708</b>	<b>7 444</b>	<b>(6 736)</b>	<b>-90.5%</b>	<b>12 976</b>
Human Settlement Development Grant (Capital)		13 214	5 731	3 876	-	-	3 450	(3 450)	-100.0%	3 876
Municipal Interventions Grant		-	-	739	391	391	237	154	64.9%	739
Municipal Water Resilience Grant		-	-	6 957	180	317	2 981	(2 664)	-89.4%	6 957
Loadshedding Relief Grant		-	-	1 391	-	-	773	(773)	-100.0%	1 391
Municipal Library Support Grant (Capital)		5	-	-	-	-	-	-	-	-
Library Services MRF Capital		-	-	13	-	-	3	(3)	-100.0%	13
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>43 139</b>	<b>71 080</b>	<b>65 149</b>	<b>225</b>	<b>13 168</b>	<b>42 007</b>	<b>(28 839)</b>	<b>-68.7%</b>	<b>65 149</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>133 727</b>	<b>160 629</b>	<b>159 950</b>	<b>1 357</b>	<b>72 022</b>	<b>103 512</b>	<b>(31 490)</b>	<b>-30.4%</b>	<b>159 950</b>

**Table 17: SC7(2) Expenditure against approved rollovers**

<b>WC012 Cederberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February</b>						
Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
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)						
<b>Provincial Government:</b>		1 107	86	272	835	75.4%
Transport Infrastructure Grant						
Library Services: MRFG						
Thusong Service Centre (Sustainability Operational Support)						
CDW Support	116	-	2	114	98.1%	
Human Settlement Development Grant	190	-	163	27	14.0%	
Financial Management Capability Grant	-	-	-	-		
Municipal Interventions Grant (VAT)	201	59	59	142	70.7%	
Municipal Water Resilience Grant (VAT)	391	27	48	344	87.8%	
Loadshedding Relief Grant (Vat)	209	-	-	209	100.0%	
PGWC Financial Management Capacity Building Grant						
Public Employment Support Grant						
Municipal Library Support Grant						
<b>District Municipality:</b>		-	-	-	-	
None						
<b>Other grant providers:</b>		-	-	-	-	
None						
<b>Total operating expenditure of Approved Roll-overs</b>		<b>1 107</b>	<b>86</b>	<b>272</b>	<b>835</b>	<b>75.4%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Municipal Infrastructure Grant (MIG)						
Regional Bulk Infrastructure Grant (RBIG)						
Water Services Infrastructure Grant						
Integrated National Electrification Grant (INEG)						
<b>Provincial Government:</b>		4 391	571	708	3 683	83.9%
Human Settlement Development Grant (Capital)						
Municipal Interventions Grant	391	391	391	-		
Municipal Water Resilience Grant	2 609	180	317	2 292	87.8%	
Loadshedding Relief Grant	1 391	-	-	1 391	100.0%	
Municipal Library Support Grant (Capital)						
<b>District Municipality:</b>		-	-	-	-	
None						
<b>Other grant providers:</b>		-	-	-	-	
None						
<b>Total capital expenditure of Approved Roll-overs</b>		<b>4 391</b>	<b>571</b>	<b>708</b>	<b>3 683</b>	<b>83.9%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>5 498</b>	<b>656</b>	<b>980</b>	<b>4 518</b>	<b>82.2%</b>

The Municipality has received a total of R 97.392 million of its allocated grant budget. Expenditure of R 72.022 million (72.95%) 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 February 2024 is R 32.163 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 - M08 February										
Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4 795	4 889	5 391	409	3 629	3 254	374	11%	5 391
Pension and UIF Contributions		255	123	76	6	50	70	(20)	-29%	76
Medical Aid Contributions		87	78	85	7	57	52	5	10%	85
Motor Vehicle Allowance		140	600	240	20	160	315	(155)	-49%	240
Cellphone Allowance		421	449	400	28	272	280	(8)	-3%	400
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5 697</b>	<b>6 139</b>	<b>6 192</b>	<b>471</b>	<b>4 167</b>	<b>3 971</b>	<b>196</b>	<b>5%</b>	<b>6 192</b>
% increase	4		7.7%	8.7%						8.7%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		2 301	3 520	3 925	350	2 466	2 455	10	0%	3 925
Pension and UIF Contributions		128	586	585	13	89	390	(302)	-77%	585
Medical Aid Contributions		38	229	219	4	29	151	(122)	-81%	219
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		(89)	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		90	360	225	16	161	213	(52)	-24%	225
Cellphone Allowance		108	222	215	9	71	147	(76)	-52%	215
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		13	80	86	0	0	54	(54)	-100%	86
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 589</b>	<b>4 997</b>	<b>5 255</b>	<b>392</b>	<b>2 815</b>	<b>3 410</b>	<b>(595)</b>	<b>-17%</b>	<b>5 255</b>
% increase	4		93.0%	103.0%						103.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		84 976	95 148	89 604	6 657	60 086	62 338	(2 252)	-4%	89 604
Pension and UIF Contributions		13 363	16 580	14 069	1 123	9 123	10 578	(1 454)	-14%	14 069
Medical Aid Contributions		4 416	5 259	5 080	437	3 241	3 480	(239)	-7%	5 080
Overtime		4 024	4 615	5 420	492	3 288	3 254	34	1%	5 420
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 435	7 114	6 874	578	4 483	4 716	(233)	-5%	6 874
Cellphone Allowance		406	398	417	35	256	273	(17)	-6%	417
Housing Allowances		359	418	332	25	207	262	(55)	-21%	332
Other benefits and allowances		4 643	5 497	5 565	454	3 607	3 696	(89)	-2%	5 565
Payments in lieu of leave		571	1 188	1 268	99	792	808	(16)	-2%	1 268
Long service awards		532	592	493	49	395	375	20	5%	493
Post-retirement benefit obligations	2	2 154	2 409	1 300	241	1 654	1 384	270	19%	1 300
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		389	468	454	38	303	309	(6)	-2%	454
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>122 268</b>	<b>139 687</b>	<b>130 875</b>	<b>10 226</b>	<b>87 434</b>	<b>91 472</b>	<b>(4 038)</b>	<b>-4%</b>	<b>130 875</b>
% increase	4		14.2%	7.0%						7.0%
<b>Total Parent Municipality</b>		<b>130 555</b>	<b>150 822</b>	<b>142 322</b>	<b>11 089</b>	<b>94 416</b>	<b>98 853</b>	<b>(4 437)</b>	<b>-4%</b>	<b>142 322</b>
Unpaid salary, allowances & benefits in arrears:			15.5%	9.0%						9.0%
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>130 555</b>	<b>150 822</b>	<b>142 322</b>	<b>11 089</b>	<b>94 416</b>	<b>98 853</b>	<b>(4 437)</b>	<b>-4%</b>	<b>142 322</b>
% increase	4		15.5%	9.0%						9.0%
<b>TOTAL MANAGERS AND STAFF</b>		<b>124 857</b>	<b>144 683</b>	<b>136 130</b>	<b>10 619</b>	<b>90 249</b>	<b>94 882</b>	<b>(4 633)</b>	<b>-5%</b>	<b>136 130</b>

## 2.7 Capital program performance

Table 19: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
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									
<b>Monthly expenditure performance trend</b>									
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	9 119	2 363	17 791	62 611	44 820	71.6%	21%
March		6 919	5 455	-	-	68 066	-	-	-
April		6 739	5 275	-	-	73 340	-	-	-
May		6 919	5 455	-	-	78 795	-	-	-
June		3 650	2 247	-	-	81 042	-	-	-
<b>Total Capital expenditure</b>	-	<b>85 995</b>	<b>81 042</b>	<b>17 791</b>					

The Municipality has a revised capital budget of R 81.042 million. It has incurred expenditure of R 17.791 million (21.95%) on the capital budget. The commitments (excluding VAT) for the capital projects are R 14.339 million at the end of February 2024.

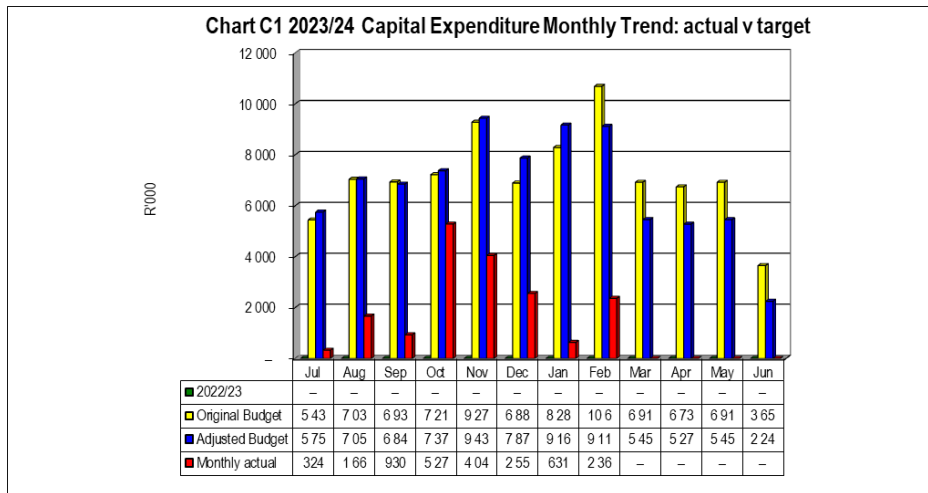


Figure 12: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

**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 - M08 February										
Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		32 337	63 566	51 137	1 709	8 825	41 778	32 953	78.9%	51 137
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	557	5 668	26 432	20 764	78.6%	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	557	5 668	26 432	20 764	78.6%	33 041
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 478	18 908	9 702	1 152	1 245	9 922	8 677	87.5%	9 702
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	5 826	153	245	2 497	2 252	90.2%	5 826
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		2 478	18 908	3 876	1 000	1 000	7 425	6 425	86.5%	3 876
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		11 936	11 618	8 394	-	1 913	5 425	3 512	64.7%	8 394
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		11 936	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	11 618	8 394	-	1 913	5 425	3 512	64.7%	8 394
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		-	-	-	-	-	-	-	-	-
Revelments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	<b>1 317</b>	<b>2 576</b>	<b>5 492</b>	<b>-</b>	<b>484</b>	<b>3 684</b>	<b>3 200</b>	<b>86.9%</b>	<b>5 492</b>
Community Facilities	1 317	2 576	5 492	-	484	3 684	3 200	86.9%	5 492
Halls	1 199	2 576	5 492	-	484	3 684	3 200	86.9%	5 492
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-



<b>Computer Equipment</b>		245	1 165	1 513	231	308	844	536	63.5%	1 513
Computer Equipment		245	1 165	1 513	231	308	844	536	63.5%	1 513
<b>Furniture and Office Equipment</b>		57	-	173	13	29	88	59	67.1%	173
Furniture and Office Equipment		57	-	173	13	29	88	59	67.1%	173
<b>Machinery and Equipment</b>		1 231	1 750	4 328	60	516	3 056	2 540	83.1%	4 328
Machinery and Equipment		1 231	1 750	4 328	60	516	3 056	2 540	83.1%	4 328
<b>Transport Assets</b>		-	5 000	11 071	-	3 646	6 102	2 456	40.2%	11 071
Transport Assets		-	5 000	11 071	-	3 646	6 102	2 456	40.2%	11 071
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	35 186	74 057	73 715	2 012	13 808	55 551	41 743	75.1%	73 715

**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 - M08										
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										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		1 237	1 600	500	-	-	829	829	100.0%	500
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 237	1 100	-	-	-	429	429	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	-	-	-	429	429	100.0%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	500	500	-	-	400	400	100.0%	500
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	500	500	-	-	400	400	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		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	1 237	1 600	500	-	-	829	829	100.0%	500

**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 - M08 February										
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										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15 102	18 316	18 682	1 234	11 011	12 202	1 191	9.8%	18 682
Roads Infrastructure		6 633	8 311	8 742	512	5 299	5 861	561	9.6%	8 742
Roads		6 149	7 126	6 499	511	4 259	4 519	260	5.8%	6 499
Road Structures		484	1 185	2 244	2	1 040	1 342	301	22.5%	2 244
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		823	923	634	56	373	457	84	18.3%	634
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		776	852	626	56	364	472	108	22.8%	626
Attenuation		47	72	9	-	8	(15)	(24)	155.4%	9
Electrical Infrastructure		797	1 400	1 250	14	312	903	591	65.5%	1 250
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		797	1 400	1 250	14	312	903	591	65.5%	1 250
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 140	796	881	80	696	437	(259)	-59.1%	881
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		28	147	23	-	2	(34)	(36)	107.1%	23
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 112	649	858	80	694	471	(222)	-47.2%	858
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 191	5 849	6 217	562	3 840	4 076	236	5.8%	6 217
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 049	5 618	5 947	562	3 743	4 003	260	6.5%	5 947
Waste Water Treatment Works		143	231	270	1	96	73	(24)	-32.4%	270
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		518	1 038	958	10	491	469	(22)	-4.8%	958
Landfill Sites		518	1 038	958	10	491	469	(22)	-4.8%	958
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		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	<b>7 636</b>	<b>9 482</b>	<b>9 270</b>	<b>639</b>	<b>5 541</b>	<b>6 255</b>	<b>714</b>	<b>11.4%</b>	<b>9 270</b>
Community Facilities	6 615	7 938	8 034	559	4 854	5 311	457	8.6%	8 034
Halls	1 093	1 185	1 154	73	651	784	133	16.9%	1 154
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	500	500	-	-	333	333	100.0%	500
Cemeteries/Crematoria	9	53	33	-	18	15	(3)	-17.2%	33
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	5 513	6 200	6 348	486	4 185	4 179	(6)	-0.2%	6 348
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 021	1 544	1 235	81	687	944	257	27.2%	1 235
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 021	1 544	1 235	81	687	944	257	27.2%	1 235
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>17</b>	<b>480</b>	<b>262</b>	<b>-</b>	<b>29</b>	<b>284</b>	<b>255</b>	<b>89.7%</b>	<b>262</b>
Operational Buildings	17	480	262	-	29	284	255	89.7%	262
Municipal Offices	17	480	262	-	29	284	255	89.7%	262
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

<b>Computer Equipment</b>		59	148	179	44	73	105	32	30.4%	179
Computer Equipment		59	148	179	44	73	105	32	30.4%	179
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>		74	296	446	-	1	227	226	99.5%	446
Machinery and Equipment		74	296	446	-	1	227	226	99.5%	446
<b>Transport Assets</b>		4 087	3 854	5 509	528	3 232	2 743	(489)	-17.8%	5 509
Transport Assets		4 087	3 854	5 509	528	3 232	2 743	(489)	-17.8%	5 509
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	1	26 976	32 575	34 347	2 445	19 888	21 817	1 929	8.8%	34 347

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

No material variances from SDBIP.

## 2.9 Other supporting documents

<b>Cederberg Local Municipality</b>	
<b>Bank Reconciliation</b>	
<b>FEBRUARY 2024</b>	
	<b>Amount</b>
Bank Statement Balance	<b>6 150.39</b>
72194774	-0.00
72194480	0.00
82163324	-168 838.03
32630263	174 988.42
Cashbook Balance	<b>-1 697 747.69</b>
39999010203	-
39999010204	-
39999010301	392 016.10
39999010302	311 334.48
39999010303	-222 129.12
39999010305	-4 283.00
39999010701	2 860 038.86
39999010702	777 905 078.76
39999010703	-781 871 711.57
39999010704	656 873.60
39999010705	-1 725 445.80
39999010802	17 931.39
39999010805	-17 731.39
39999010902	110 117.31
39999010905	-109 837.31
Difference	<b>1 703 898.08</b>
<b>Reconciling Items</b>	
	<b>Difference</b>
Debtor Payments	410 997.73
Cashier Receipts	-271 579.60
Bank Deposits	-128 918.56
Outstanding EFT Payments	-2 774 846.68
Post Office	38 703.34
Wages, Salaries and Council paid after period end	4 473 525.79
Funds Transferred to investment account	-
Sweeping/Offlines to be captured	-43 931.67
Other	-52.27
	<b>1 703 898.08</b>
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 February 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 \_\_\_\_\_

Date: 2024-03-14

