

# **CEDERBERG MUNICIPALITY**

## **Monthly Budget Statement**

**MARCH 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.

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## 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.

Mscoa	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 March 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	421 302 958.00	41 266 362.72	298 092 058.55	299 604 881.00	- 1 512 822.45	-0.50%
Total Operating Expenditure	366 668 226.71	394 800 236.00	427 077 689.00	30 651 443.03	270 289 917.10	307 980 787.00	- 37 690 869.90	-12.24%
<i>Surplus/(Deficit)</i>	<b>4 874 047.90</b>	<b>23 098 150.00</b>	<b>- 5 774 731.00</b>	<b>10 614 919.69</b>	<b>27 802 141.45</b>	<b>- 8 375 906.00</b>	<b>36 178 047.45</b>	<b>-431.93%</b>
Capital Transfers and Subsidies (Monetary allocations)	43 138 549.35	71 079 623.00	67 853 884.00	10 547 890.22	23 715 950.90	49 469 730.00	-25 753 779.10	-52.06%
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>62 079 153.00</b>	<b>21 162 809.91</b>	<b>51 518 092.35</b>	<b>41 093 824.00</b>		
Total Capital Expenditure	48 048 591.19	85 994 625.00	83 936 885.00	11 346 718.28	29 138 163.31	68 789 401.00	-39 651 237.69	-57.64%

Actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 0.50% below whilst the variance for operating expenditure was 12.24% below YTD budget.

The operating revenue realised is R 1.513 million below YTD budget while operating expenditure was R 37.691 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 39.651 million below YTD budget. The total budget has been adjusted to R 83.937 million and R 29.138 million expenditure has been incurred. The year to date budget for capital projects are highly dependent on timelines set by user departments in compiling the original budget. Should there be material deviations in timelines and in effect expenditure, the actuals will differ from the year to date projections. Detail on the variance will be explained in section 1.3.2.3.

#### 1.3.2.1 Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ended 31 March 2024.

**Table 2: Revenue by Source**

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March									
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	9 864	93 227	87 717	5 511	6.28%	122 755
Service charges - Water	30 633	31 298	31 837	2 820	24 334	23 689	644	2.72%	31 837
Service charges - Waste Water Management	14 417	14 660	14 799	1 226	11 310	11 051	260	2.35%	14 799
Service charges - Waste management	14 391	15 272	12 757	1 049	9 732	10 448	(716)	-6.85%	12 757
Sale of Goods and Rendering of Services	4 443	4 240	4 897	390	3 657	3 463	195	5.62%	4 897
Agency services	3 782	3 841	4 252	355	3 407	3 045	361	11.86%	4 252
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 964	10 876	6 547	515	4 828	6 425	(1 597)	-24.85%	6 547
Interest earned from Current and Non Current Assets	1 893	1 269	2 792	9	2 594	1 561	1 033	66.19%	2 792
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	747	941	771	56	575	638	(62)	-9.77%	771
Licence and permits	2	-	11	-	11	4	6	146.40%	11
Operational Revenue	946	704	3 012	44	4 097	1 458	2 639	180.97%	3 012
<b>Non-Exchange Revenue</b>									
Property rates	70 382	73 339	73 876	5 353	57 753	55 219	2 534	4.59%	73 876
Surcharges and Taxes	33	1	1	-	-	1	(1)	-100.00%	1
Fines, penalties and forfeits	10 570	11 555	34 216	549	1 961	17 732	(15 771)	-88.94%	34 216
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	90 589	89 549	95 207	18 668	77 522	70 532	6 990	9.91%	95 207
Interest	-	-	4 212	368	3 083	1 685	1 398	83.01%	4 212
Fuel Levy	-	-	-	-	-	-	-	-	-
<b>Operational Revenue</b>									
Gains on disposal of Assets	-	2 500	2 000	-	-	1 675	(1 675)	-100.00%	2 000
Other Gains	8 068	910	7 361	-	-	3 263	(3 263)	-100.00%	7 361
Discontinued Operations	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>371 542</b>	<b>371 702</b>	<b>421 303</b>	<b>41 266</b>	<b>298 092</b>	<b>299 605</b>	<b>(1 513)</b>	<b>-0.50%</b>	<b>421 303</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:

**Agency Services:** This variance is 11.86% above YTD budget. This is mainly due to increase in revenue from motor registration fees.

**Interest earned from Receivables:** The variance is 24.85% below YTD budget. This is due to continued implementation of credit control.

**Interest earned from Current and Non-Current Assets:** The variance is 66.19% 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 146.40% above YTD budget. This is due to more transactions than anticipated. The budget has been adjusted accordingly.

**Operational Revenue:** The variance is 180.97% 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. This variance will phase out as the months pass. Not able to adjust year to date budgets.

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

**Fines, penalties and forfeits:** Fines issued is 88.97% 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 February to March. Revenue is expected to increase during the course of the year.

**Interest (non-exchange):** The variance is 83.01% above YTD budget. This is due to interest charged on outstanding debtors for Property Rates (continuous implementation of credit control procedures).

**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) - M09 March									
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	9 890	100 139	105 222	(5 083)	-4.83%	136 130
Remuneration of councillors	5 697	6 139	6 192	471	4 638	4 468	170	3.80%	6 192
Bulk purchases - electricity	92 504	95 123	101 065	1 706	66 260	73 719	(7 459)	-10.12%	101 065
Inventory consumed	10 542	12 291	14 654	815	7 669	10 382	(2 713)	-26.13%	14 654
Debt impairment	34 449	30 239	56 212	11 794	31 954	33 068	(1 115)	-3.37%	56 212
Depreciation and amortisation	25 437	29 617	28 606	1 875	21 615	21 808	(193)	-0.89%	28 606
Interest	13 042	15 789	10 932	920	5 897	8 598	(2 701)	-31.41%	10 932
Contracted services	35 485	33 651	36 097	1 202	12 320	25 796	(13 477)	-52.24%	36 097
Transfers and subsidies	358	30	242	-	3	103	(100)	-97.57%	242
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	24 162	26 328	29 587	1 977	19 796	21 553	(1 758)	-8.16%	29 587
Losses on Disposal of Assets	135	-	-	-	-	-	-	-	-
Other Losses	-	910	7 360	-	-	3 263	(3 263)	-100.00%	7 360
<b>Total Expenditure</b>	<b>366 668</b>	<b>394 800</b>	<b>427 078</b>	<b>30 651</b>	<b>270 290</b>	<b>307 981</b>	<b>(37 691)</b>	<b>-12.24%</b>	<b>427 078</b>

**Bulk Purchases - electricity:** Bulk Purchases is 10.12% below YTD budget. Invoices are due in April and will be loaded and paid in April.

**Inventory Consumed:** Inventory consumed is 26.13% 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.

**Interest:** This category is 31.41% 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 52.24% 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 97.57% 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	71 079 625	67 853 885	24 860 031	36.64%
Internally Generated Funds	14 915 000	16 083 000	4 278 132	26.60%
<b>Total</b>	<b>85 994 625</b>	<b>83 936 885</b>	<b>29 138 163</b>	<b>34.71%</b>

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

The capital expenditure is 57.64% below year to date budget and 34.71% overall has been spent on the capital budget.

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

MIG WWTW Clanwilliam: Contract awarded on 07 March 2024. Contractor busy with contractual documentation, contractor scheduled to be on site by 22 April 2024.

MIG Construction of Multi-Purpose Centre: Contracted terminated. Funds were reallocated to the specialized waste vehicles project. Award for two vehicles was made at BAC on 11 April 2024 through the RT tender.

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

ISUPG: The first claims have been received and submitted to Provincial Department. Funds have been received. First two payments made.

WSIG - WWTW Clanwilliam: Contract awarded and signed. The contractor is progressing ahead of program. The project is expected to be completed in time.

INEP: The overall project status is at 43%. Construction of the Overhead line is at 90% and the construction of the 66/11kV substation is at 24%. Materials have been delivered. The department is in the process of compiling a snag list for all outstanding items.

**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 on 16 April 2024. Generators are delivered.

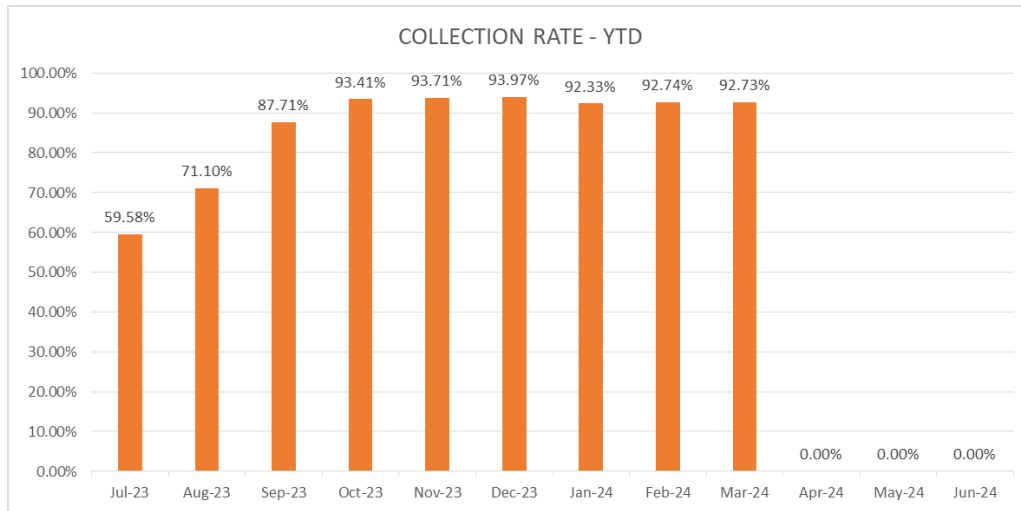
**Borrowing:** No projects are funded by means of borrowing.

### 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	96%	93%	1 325 172	88%	93%	92%	0%			
1A. The total average collection of all revenue in 1. above - <i>excluding the Eskom</i>	99%	95%	870 192	92%	96%	94%	0%			
2. The total average collection of municipal property rates	92%	96%	192 477	81%	88%	89%	0%			
3. The total average collection of Electricity	108%	94%	363 839	98%	104%	99%	0%			
4. The total average collection of Water	104%	104%	-	110%	107%	102%	0%			
5. The total average collection of Wastewater	87%	82%	207 035	68%	74%	78%	0%			
4. The total average collection of Solid Waste	92%	85%	146 880	80%	84%	86%	0%			
MFMA Circular 124 - condition 6.7.2										
COLLECTION RATE - per ward - rates and per service - (March 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>69%</b>	<b>776 912</b>	<b>694 398</b>	<b>89%</b>	<b>126 796</b>	<b>67%</b>	<b>77%</b>	<b>77%</b>	<b>0%</b>
Property Rates Tax		71%	337 095	364 749	108%	-	45%	62%	66%	0%
Electricity	Eskom/Municipal supplied	72%	263 115	218 446	83%	44 669	112%	116%	108%	0%
Water		106%	24 925	39 049	157%	-	121%	97%	100%	0%
Refuse		53%	7 349	9 853	134%	-	86%	82%	90%	0%
Sewerage		138%	24 939	13 359	54%	11 580	88%	92%	88%	0%
VAT		78%	48 049	42 742	89%	5 308	111%	113%	106%	0%
Interest		4%	71 440	6 201	9%	65 239	11%	13%	10%	0%
<b>Ward 2</b>		<b>103%</b>	<b>4 558 619</b>	<b>4 410 464</b>	<b>97%</b>	<b>247 377</b>	<b>100%</b>	<b>105%</b>	<b>100%</b>	<b>0%</b>
Property Rates Tax		100%	799 902	782 394	98%	17 508	93%	96%	96%	0%
Electricity	Eskom/Municipal supplied	110%	2 237 624	2 056 467	92%	181 157	103%	110%	102%	0%
Water		93%	476 954	574 974	121%	-	122%	122%	110%	0%
Refuse		93%	223 945	208 445	93%	15 500	90%	93%	93%	0%
Sewerage		91%	266 847	268 050	100%	-	77%	85%	87%	0%
VAT		103%	483 305	469 563	97%	13 743	104%	109%	101%	0%
Interest		63%	70 041	50 572	72%	19 469	42%	48%	52%	0%
<b>Ward 3</b>		<b>106%</b>	<b>5 953 816</b>	<b>5 805 920</b>	<b>98%</b>	<b>249 121</b>	<b>89%</b>	<b>92%</b>	<b>93%</b>	<b>0%</b>
Property Rates Tax		105%	1 254 213	1 181 720	94%	72 494	90%	93%	94%	0%
Electricity	Eskom/Municipal supplied	118%	2 109 474	2 147 084	102%	-	92%	95%	95%	0%
Water		114%	1 072 034	1 118 516	104%	-	108%	106%	103%	0%
Refuse		94%	321 788	294 192	91%	27 595	78%	83%	86%	0%
Sewerage		82%	420 814	382 297	91%	38 517	72%	77%	81%	0%
VAT		108%	585 591	602 724	103%	-	91%	94%	95%	0%
Interest		51%	189 901	79 386	42%	110 515	35%	37%	39%	0%
<b>Ward 4</b>		<b>86%</b>	<b>2 285 511</b>	<b>1 982 513</b>	<b>87%</b>	<b>365 724</b>	<b>79%</b>	<b>82%</b>	<b>82%</b>	<b>0%</b>
Property Rates Tax		92%	701 670	701 846	100%	-	85%	92%	93%	0%
Electricity	Eskom/Municipal supplied	85%	378 505	441 055	117%	-	103%	101%	99%	0%
Water		98%	421 140	389 202	92%	31 938	96%	90%	90%	0%
Refuse		90%	174 579	120 703	69%	53 877	67%	72%	74%	0%
Sewerage		112%	191 684	94 664	49%	97 020	45%	49%	54%	0%
VAT		87%	176 331	162 771	92%	13 560	80%	80%	82%	0%
Interest		27%	241 602	72 272	30%	169 329	38%	37%	35%	0%
<b>Ward 5</b>		<b>96%</b>	<b>3 874 582</b>	<b>3 369 505</b>	<b>87%</b>	<b>516 977</b>	<b>83%</b>	<b>92%</b>	<b>92%</b>	<b>0%</b>
Property Rates Tax		88%	1 337 856	1 349 757	101%	-	76%	87%	89%	0%
Electricity	Eskom/Municipal supplied	105%	838 116	599 944	72%	238 173	92%	103%	99%	0%
Water		109%	724 321	703 510	97%	20 811	106%	105%	102%	0%
Refuse		91%	244 609	199 168	81%	45 441	85%	89%	89%	0%
Sewerage		84%	239 158	188 224	79%	50 934	67%	75%	78%	0%
VAT		103%	312 720	260 200	83%	52 520	93%	99%	97%	0%
Interest		32%	177 801	68 703	39%	109 098	36%	48%	43%	0%
<b>Ward 6</b>		<b>73%</b>	<b>892 190</b>	<b>640 497</b>	<b>72%</b>	<b>251 693</b>	<b>80%</b>	<b>81%</b>	<b>78%</b>	<b>0%</b>
Property Rates Tax		82%	759 368	617 162	81%	142 205	84%	88%	86%	0%
Electricity	Eskom supplied	100%	817	817	100%	-	100%	100%	100%	0%
Water		181%	346	-	0%	346	138%	115%	97%	0%
Refuse		15%	7 735	764	10%	6 971	18%	16%	17%	0%
Sewerage		30%	27 718	17 531	63%	10 187	70%	66%	67%	0%
VAT		-91%	6 208	(15)	0%	6 222	375%	130%	80%	0%
Interest		16%	89 998	4 237	5%	85 761	22%	18%	15%	0%

**Figure 3: Collection rate per ward**

The collection rate has increased to 92.73% for March 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	YTD
		Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 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%	9.7%
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%	1.3%
3 Annual collection rate	95%	92.5%	59.6%	71.1%	87.7%	93.4%	93.7%	94.0%	92.3%	92.7%	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%	2.2%
5 Net debtors days	30 days	36	681	284	168	118	95	79	73	63	55
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	1.76
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	1.40
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%	-0.2%
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%	1.1%
10 Net operating surplus margin	0%	-5.1%	12.6%	38.4%	24.4%	15.3%	7.3%	14.8%	9.8%	6.7%	9.3%
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	40
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%	38.8%
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%	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%	42.4%
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%	87.8%
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%	99.5%
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%	103.4%

**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 was 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 was 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 was 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 was 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 was 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 was 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

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	Implmeneted. 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 assessment 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. The tariff was included in the municipal tariffs for 2024/25 FY
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

Revenue Enhancement							
Realistic debtors' collection rate with incremental improvements year on year	Performing a complete meter audit of metered services	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges	31-Mar-24	In Progress		Adverse	Implementation stage. On going
	Physical verification of unreadable meters, meters to be replaced.	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges	31-Oct-23	Identification completed. Meters has been bought and delivered. List has been completed and has been sent to Technical Department for installation. For the water meter replacement Citrusdal is 100% complete, Clanwilliam 100% complete, Graafwater 100% complete and Lambertsbay 100% complete.		Adverse	Implementation stage. On going
	Performing a verification of all services and service connection points	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges	30-Jun-23	Finalised		Adverse	Implemented
	Perform supplementary valuations on a quarterly basis	Manager Revenue & Property Rates and Valuations Officer	Quarterly	Draft SV2 batch 1 submitted to The Municipal Valuer end of October 2023. Draft SV2 batch 1 received from Municipal Valuer on 30 January 2024		Adverse	Implementation stage. On going. 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. the municipality is currently waiting for the transversal tender to be concluded by NT for smart meters installations
	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. The tariff tool assessment was done for 2024/25 budget, and only service charge refuse removal was not cost reflective.
	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	All the tariffs and penalties were reviewed and formed part of 2024/25 draft budget
	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 ben 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



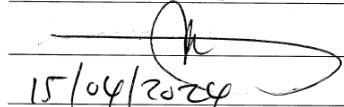
### 1.3.3 Compliance in terms of Municipal Debt Relief

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>																																																																				
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Certificate of Compliance: Municipal Debt Relief Conditions for Application																																																																				
Period <input type="text" value="Mar'24"/>	National Financial Year <input type="text" value="2023/24"/>																																																																			
Demarcation Code of Municipality being assessed <input type="text" value="WC012"/>																																																																				
District <input type="text" value="#NAME?"/>	Demarcation Description <input type="text" value="#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:																																																																				
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12	6.4.2 - <b>If the municipality's MTREF is not funded and it has an FRP per the legislative framework</b> , 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>	<input type="text" value="Na"/>																																																																		
13	6.4.2 - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends <i>(for example higher winter Eskom tariffs, lower January collection rates, etc.)</i> ?	<input type="text" value="Yes"/>																																																																		
14	6.5 <b>Cost reflective tariffs –</b> (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?	<input type="text" value="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 changes on the financial system to the requirements of the 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. Additionally they are 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.	No	The municipality does not have flo-meters
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 March is reported at 92.73%. 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.		
	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://iguploadportal.treasury.gov.za">https://iguploadportal.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://iguploadportal.treasury.gov.za">https://iguploadportal.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. 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://iguploadportal.treasury.gov.za">https://iguploadportal.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>Note: - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for 90-day bridging purposes, are outside the ambit of this condition.</p>				
<p>6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p>				
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGEs) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	The municipality has a separate account in which consumers are able to pay their monthly accounts. This account sweeps daily to the primary bank account, from which payments are made.
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No	The municipality meets its commitment to settle the current account for Eskom and Water affairs.
<p>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).</p>				
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	Submitted with this report
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	Yes	No debt written off to date. Debt has been accounted for under long term liabilities
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	
<p>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 processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's water support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</p>				

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

Signature of HOD/ NT/ MM: 

Date: **15/04/2024**

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

Figure 6: Compliance Certificate Municipal Debt Relief

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 – 30/06/2027					
Financial Year	2021/2022					
Reconciliation Period	Quarter 3					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6 107	6 107	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	1 509	1 509	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	1 297	1 297	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	-
	<b>40534</b>	<b>40534</b>	<b>0</b>	<b>9 440 495 000.00</b>	<b>9 440 495 000.00</b>	<b>-</b>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	3 105 457	2 829 179	276 278	9 316 370.18	8 487 536.88	828 833.30
Industrial	5 952	5 952	0	17 856.87	17 856.87	-
Business and Commercial	1 666 958	1 281 938	385 020	5 000 875.10	3 845 814.93	1 155 060.17
Agricultural	1 293 846	1 039 711	254 135	3 881 537.34	3 119 131.53	762 405.81
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	54 708	- 38 229	49 435.10	164 123.13	- 114 688.03
PBO	5 107	2 997	2 110	15 321.47	8 991.87	6 329.60
Multi Use	-	-	-	-	-	-
Vacant	320 320	15 1454	168 866	960 960.47	454 361.70	506 598.77
POW	90 157	-	90 157	270 472.23	-	270 472.23
Municipal	-	-	-	-	-	-
Other	-	2 683	- 2 683	-	8 050.08	- 8 050.08
<b>Total</b>	<b>R6 926 599.26</b>	<b>R5 433 562.71</b>	<b>R1 493 036.55</b>	<b>20 779 797.78</b>	<b>16 300 688.13</b>	<b>4 479 109.65</b>

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 - M09 March									
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	5 353	57 753	55 219	2 534	5%	73 876
Service charges	170 122	171 976	182 148	14 960	138 603	132 904	5 699	4%	182 148
Investment revenue	1 893	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 893	1 269	2 792	9	2 594	1 561	1 033	66%	2 792
Other own revenue	127 253	125 118	162 487	20 946	99 141	109 920	(10 779)	-10%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>371 542</b>	<b>371 702</b>	<b>421 303</b>	<b>41 266</b>	<b>298 092</b>	<b>299 605</b>	<b>(1 513)</b>	<b>-1%</b>	<b>421 303</b>
Employee costs	124 857	144 683	136 130	9 890	100 139	105 222	(5 083)	-5%	136 130
Remuneration of Councillors	5 697	6 139	6 192	471	4 638	4 468	170	4%	6 192
Depreciation and amortisation	25 437	29 617	28 606	1 875	21 615	21 808	(193)	-1%	28 606
Interest	13 042	15 789	10 932	920	5 897	8 598	(2 701)	-31%	10 932
Inventory consumed and bulk purchases	103 046	107 414	115 719	2 522	73 929	84 101	(10 172)	-12%	115 719
Transfers and subsidies	358	30	242	-	3	103	(100)	-98%	242
Other expenditure	94 231	91 128	129 256	14 974	64 069	83 681	(19 611)	-23%	129 256
<b>Total Expenditure</b>	<b>366 668</b>	<b>394 800</b>	<b>427 078</b>	<b>30 651</b>	<b>270 290</b>	<b>307 981</b>	<b>(37 691)</b>	<b>-12%</b>	<b>427 078</b>
<b>Surplus/(Deficit)</b>	<b>4 874</b>	<b>(23 098)</b>	<b>(5 775)</b>	<b>10 615</b>	<b>27 802</b>	<b>(8 376)</b>	<b>36 178</b>	<b>-432%</b>	<b>(5 775)</b>
Transfers and subsidies - capital (monetary allocations)	43 139	71 080	67 854	10 548	23 716	49 470	(25 754)	-52%	67 854
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>48 013</b>	<b>47 981</b>	<b>62 079</b>	<b>21 163</b>	<b>51 518</b>	<b>41 094</b>	<b>10 424</b>	<b>25%</b>	<b>62 079</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>48 013</b>	<b>47 981</b>	<b>62 079</b>	<b>21 163</b>	<b>51 518</b>	<b>41 094</b>	<b>10 424</b>	<b>25%</b>	<b>62 079</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>48 049</b>	<b>85 995</b>	<b>83 937</b>	<b>11 347</b>	<b>29 138</b>	<b>68 789</b>	<b>(39 651)</b>	<b>-58%</b>	<b>83 937</b>
Capital transfers recognised	43 139	71 080	67 854	10 410	24 860	55 525	(30 665)	-55%	67 854
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 910	14 915	16 083	936	4 278	13 264	(8 986)	-68%	16 083
<b>Total sources of capital funds</b>	<b>48 049</b>	<b>85 995</b>	<b>83 937</b>	<b>11 347</b>	<b>29 138</b>	<b>68 789</b>	<b>(39 651)</b>	<b>-58%</b>	<b>83 937</b>
<b>Financial position</b>									
Total current assets	79 026	43 804	46 099		133 407				46 099
Total non current assets	757 906	826 464	812 875		768 226				812 875
Total current liabilities	117 376	124 008	41 522		95 189				41 522
Total non current liabilities	102 849	103 202	138 665		138 219				138 665
Community wealth/Equity	616 707	643 057	678 786		668 225				678 786
<b>Cash flows</b>									
Net cash from (used) operating	56 336	86 434	56 410	53 158	106 136	58 835	(47 301)	-80%	56 410
Net cash from (used) investing	(35 904)	(83 495)	(81 937)	(11 821)	(31 935)	(42 126)	(10 191)	24%	(81 937)
Net cash from (used) financing	(3 470)	(1 735)	(1 721)	(250)	(1 000)	(1 384)	(384)	28%	(1 721)
<b>Cash/cash equivalents at the month/year end</b>	<b>28 778</b>	<b>1 233</b>	<b>1 530</b>	<b>-</b>	<b>101 979</b>	<b>44 103</b>	<b>(57 876)</b>	<b>-131%</b>	<b>1 530</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	15 560	9 035	5 520	4 246	4 035	3 991	25 378	65 353	133 118
<b>Creditors Age Analysis</b>									
Total Creditors	2 146	-	-	-	-	-	1 117	-	3 262

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		147 037	148 543	158 573	10 835	127 195	115 511	11 684	10%	158 573
Executive and council		50 960	53 413	53 738	4 254	53 695	40 237	13 457	33%	53 738
Finance and administration		96 077	95 130	104 835	6 581	73 501	75 274	(1 773)	-2%	104 835
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		47 464	30 086	55 243	3 273	14 227	34 417	(20 190)	-59%	55 243
Community and social services		7 067	9 536	9 482	465	7 353	8 887	(1 535)	-17%	9 482
Sport and recreation		2 960	2 839	3 596	193	2 729	2 432	297	12%	3 596
Public safety		10 010	11 487	34 163	551	1 918	17 686	(15 767)	-89%	34 163
Housing		27 426	6 224	8 002	2 063	2 227	5 412	(3 185)	-59%	8 002
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 931	11 938	10 853	576	7 888	7 948	(60)	-1%	10 853
Planning and development		2 474	2 419	2 159	221	1 559	1 737	(178)	-10%	2 159
Road transport		14 457	9 520	8 694	355	6 329	6 212	117	2%	8 694
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		203 250	252 215	264 488	37 131	172 498	191 199	(18 701)	-10%	264 488
Energy sources		131 551	148 915	166 123	19 463	109 395	115 406	(6 011)	-5%	166 123
Water management		35 683	53 300	44 205	9 604	31 486	38 080	(6 594)	-17%	44 205
Waste water management		19 970	33 808	29 419	7 013	19 297	22 735	(3 438)	-15%	29 419
Waste management		16 045	16 192	24 742	1 050	12 320	14 978	(2 658)	-18%	24 742
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>414 681</b>	<b>442 782</b>	<b>489 157</b>	<b>51 814</b>	<b>321 808</b>	<b>349 075</b>	<b>(27 267)</b>	<b>-8%</b>	<b>489 157</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		114 092	120 159	129 976	11 546	77 791	93 854	(16 063)	-17%	129 976
Executive and council		11 790	14 487	14 455	1 081	10 119	10 490	(371)	-4%	14 455
Finance and administration		101 258	104 466	114 329	10 367	66 831	82 464	(15 633)	-19%	114 329
Internal audit		1 044	1 207	1 193	98	840	899	(59)	-7%	1 193
<i>Community and public safety</i>		56 346	52 818	75 892	11 880	42 683	48 876	(6 192)	-13%	75 892
Community and social services		8 850	13 366	12 519	642	6 415	9 505	(3 090)	-33%	12 519
Sport and recreation		12 034	13 741	13 633	1 005	9 939	10 263	(324)	-3%	13 633
Public safety		18 845	22 080	43 035	10 044	24 301	25 123	(822)	-3%	43 035
Housing		16 617	3 631	6 705	190	2 028	3 986	(1 957)	-49%	6 705
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		24 157	28 742	28 525	1 888	20 156	21 622	(1 466)	-7%	28 525
Planning and development		10 160	12 465	12 228	781	8 554	9 254	(700)	-8%	12 228
Road transport		13 997	16 277	16 298	1 108	11 602	12 367	(765)	-6%	16 298
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		172 072	193 082	192 684	5 337	129 659	143 629	(13 970)	-10%	192 684
Energy sources		108 316	121 419	122 377	1 013	79 410	91 533	(12 123)	-13%	122 377
Water management		27 653	33 566	30 849	1 298	22 843	23 411	(568)	-2%	30 849
Waste water management		20 100	21 188	21 551	1 683	14 811	15 885	(1 073)	-7%	21 551
Waste management		16 003	16 909	17 907	1 343	12 595	12 800	(205)	-2%	17 907
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>366 668</b>	<b>394 800</b>	<b>427 078</b>	<b>30 651</b>	<b>270 290</b>	<b>307 981</b>	<b>(37 691)</b>	<b>-12%</b>	<b>427 078</b>
<b>Surplus/ (Deficit) for the year</b>		<b>48 013</b>	<b>47 981</b>	<b>62 079</b>	<b>21 163</b>	<b>51 518</b>	<b>41 094</b>	<b>10 424</b>	<b>25%</b>	<b>62 079</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) - M09 March										
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	53 438	4 193	53 413	40 066	13 347	33.3%	53 438
Vote 2 - Office of Municipal Manager		-	-	300	61	282	171	110	64.4%	300
Vote 3 - Financial Administrative Services		93 166	92 287	99 831	6 254	69 639	72 233	(2 594)	-3.6%	99 831
Vote 4 - Community Development Services		9 004	11 911	9 436	735	7 162	9 700	(2 538)	-26.2%	9 436
Vote 5 - Corporate and Strategic Services		804	460	2 597	55	1 757	1 219	537	44.1%	2 597
Vote 6 - Planning and Development Services		2 632	2 419	2 301	221	1 559	1 818	(259)	-14.2%	2 301
Vote 7 - Public Safety		13 804	15 337	40 727	908	7 621	21 659	(14 038)	-64.8%	40 727
Vote 8 - Electricity		131 551	148 915	166 123	19 463	109 395	115 406	(6 011)	-5.2%	166 123
Vote 9 - Waste Management		16 045	16 192	24 742	1 050	12 320	14 978	(2 658)	-17.7%	24 742
Vote 10 - Waste Water Management		19 970	33 808	29 419	7 013	19 297	22 735	(3 438)	-15.1%	29 419
Vote 11 - Water		35 683	53 300	44 205	9 604	31 486	38 080	(6 594)	-17.3%	44 205
Vote 12 - Housing		27 426	6 224	8 002	2 063	2 227	5 412	(3 185)	-58.9%	8 002
Vote 13 - Road Transport		10 675	5 678	4 442	-	2 922	3 166	(244)	-7.7%	4 442
Vote 14 - Sports and Recreation		2 960	2 839	3 596	193	2 729	2 432	297	12.2%	3 596
<b>Total Revenue by Vote</b>	<b>2</b>	<b>414 681</b>	<b>442 782</b>	<b>489 157</b>	<b>51 814</b>	<b>321 808</b>	<b>349 075</b>	<b>(27 267)</b>	<b>-7.8%</b>	<b>489 157</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	8 171	9 114	9 240	695	6 676	6 472	203	3.1%	9 240
Vote 2 - Office of Municipal Manager		13 730	18 423	17 349	1 000	11 282	13 439	(2 157)	-16.1%	17 349
Vote 3 - Financial Administrative Services		66 993	65 641	78 755	7 758	45 177	54 476	(9 300)	-17.1%	78 755
Vote 4 - Community Development Services		10 431	11 384	11 606	977	8 064	8 627	(563)	-6.5%	11 606
Vote 5 - Corporate and Strategic Services		23 332	25 111	21 942	1 677	12 955	17 578	(4 623)	-26.3%	21 942
Vote 6 - Planning and Development Services		8 572	11 224	11 377	726	7 478	8 638	(1 160)	-13.4%	11 377
Vote 7 - Public Safety		22 604	29 185	49 266	10 315	26 790	29 921	(3 131)	-10.5%	49 266
Vote 8 - Electricity		108 316	121 419	122 377	1 013	79 410	91 533	(12 123)	-13.2%	122 377
Vote 9 - Waste Management		16 003	16 909	17 907	1 343	12 595	12 800	(205)	-1.6%	17 907
Vote 10 - Waste Water Management		18 656	19 539	20 284	1 579	13 947	14 952	(1 005)	-6.7%	20 284
Vote 11 - Water		27 653	33 566	30 849	1 298	22 843	23 411	(568)	-2.4%	30 849
Vote 12 - Housing		16 617	3 631	6 705	190	2 028	3 986	(1 957)	-49.1%	6 705
Vote 13 - Road Transport		13 556	15 914	15 785	1 076	11 106	11 884	(778)	-6.5%	15 785
Vote 14 - Sports and Recreation		12 034	13 741	13 633	1 005	9 939	10 263	(324)	-3.2%	13 633
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>366 668</b>	<b>394 800</b>	<b>427 078</b>	<b>30 651</b>	<b>270 290</b>	<b>307 981</b>	<b>(37 691)</b>	<b>-12.2%</b>	<b>427 078</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>48 013</b>	<b>47 981</b>	<b>62 079</b>	<b>21 163</b>	<b>51 518</b>	<b>41 094</b>	<b>10 424</b>	<b>25.4%</b>	<b>62 079</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) - M09 March										
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	9 864	93 227	87 717	5 511	6%	122 755
Service charges - Water		30 633	31 298	31 837	2 820	24 334	23 689	644	3%	31 837
Service charges - Waste Water Management		14 417	14 660	14 799	1 226	11 310	11 051	260	2%	14 799
Service charges - Waste management		14 391	15 272	12 757	1 049	9 732	10 448	(716)	-7%	12 757
Sale of Goods and Rendering of Services		4 443	4 240	4 897	390	3 657	3 463	195	6%	4 897
Agency services		3 782	3 841	4 252	355	3 407	3 045	361	12%	4 252
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9 964	10 876	6 547	515	4 828	6 425	(1 597)	-25%	6 547
Interest earned from Current and Non Current Assets		1 893	1 269	2 792	9	2 594	1 561	1 033	66%	2 792
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		747	941	771	56	575	638	(62)	-10%	771
Licence and permits		2	-	11	-	11	4	6	146%	11
Operational Revenue		946	704	3 012	44	4 097	1 458	2 639	181%	3 012
<b>Non-Exchange Revenue</b>										
Property rates		70 382	73 339	73 876	5 353	57 753	55 219	2 534	5%	73 876
Surcharges and Taxes		33	1	1	-	-	1	(1)	-100%	1
Fines, penalties and forfeits		10 570	11 555	34 216	549	1 961	17 732	(15 771)	-89%	34 216
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		90 589	89 549	95 207	18 668	77 522	70 532	6 990	10%	95 207
Interest		-	-	4 212	368	3 083	1 685	1 398	83%	4 212
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	2 500	2 000	-	-	1 675	(1 675)	-100%	2 000
Other Gains		8 068	910	7 361	-	-	3 263	(3 263)	-100%	7 361
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>371 542</b>	<b>371 702</b>	<b>421 303</b>	<b>41 266</b>	<b>298 092</b>	<b>299 605</b>	<b>(1 513)</b>	<b>-1%</b>	<b>421 303</b>
<b>Expenditure By Type</b>										
Employee related costs		124 857	144 683	136 130	9 890	100 139	105 222	(5 083)	-5%	136 130
Remuneration of councillors		5 697	6 139	6 192	471	4 638	4 468	170	4%	6 192
Bulk purchases - electricity		92 504	95 123	101 065	1 706	66 260	73 719	(7 459)	-10%	101 065
Inventory consumed		10 542	12 291	14 654	815	7 669	10 382	(2 713)	-26%	14 654
Debt impairment		34 449	30 239	56 212	11 794	31 954	33 068	(1 115)	-3%	56 212
Depreciation and amortisation		25 437	29 617	28 606	1 875	21 615	21 808	(193)	-1%	28 606
Interest		13 042	15 789	10 932	920	5 897	8 598	(2 701)	-31%	10 932
Contracted services		35 485	33 651	36 097	1 202	12 320	25 796	(13 477)	-52%	36 097
Transfers and subsidies		358	30	242	-	3	103	(100)	-98%	242
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		24 162	26 328	29 587	1 977	19 796	21 553	(1 758)	-8%	29 587
Losses on Disposal of Assets		135	-	-	-	-	-	-	-	-
Other Losses		-	910	7 360	-	-	3 263	(3 263)	-100%	7 360
<b>Total Expenditure</b>		<b>366 668</b>	<b>394 800</b>	<b>427 078</b>	<b>30 651</b>	<b>270 290</b>	<b>307 981</b>	<b>(37 691)</b>	<b>-12%</b>	<b>427 078</b>
<b>Surplus/(Deficit)</b>		<b>4 874</b>	<b>(23 098)</b>	<b>(5 775)</b>	<b>10 615</b>	<b>27 802</b>	<b>(8 376)</b>	<b>36 178</b>	<b>(0)</b>	<b>(5 775)</b>
Transfers and subsidies - capital (monetary allocations)		43 139	71 080	67 854	10 548	23 716	49 470	(25 754)	(0)	67 854
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>48 013</b>	<b>47 981</b>	<b>62 079</b>	<b>21 163</b>	<b>51 518</b>	<b>41 094</b>			<b>62 079</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>48 013</b>	<b>47 981</b>	<b>62 079</b>	<b>21 163</b>	<b>51 518</b>	<b>41 094</b>			<b>62 079</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>62 079</b>	<b>21 163</b>	<b>51 518</b>	<b>41 094</b>			<b>62 079</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>62 079</b>	<b>21 163</b>	<b>51 518</b>	<b>41 094</b>			<b>62 079</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) - M09 March										
Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		9 356	4 938	2 515	-	2 432	2 291	141	6%	2 515
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	1 800	-	-	-	327	(327)	-100%	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		731	13 177	-	-	-	3 129	(3 129)	-100%	-
Vote 12 - Housing		1 278	5 731	1 813	0	1 000	3 164	(2 164)	-68%	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>4 328</b>	<b>0</b>	<b>3 432</b>	<b>8 911</b>	<b>(5 479)</b>	<b>-61%</b>	<b>4 328</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	-	-	63	(63)	-100%	125
Vote 4 - Community Development Services		1 204	2 576	505	-	484	2 892	(2 408)	-83%	505
Vote 5 - Corporate and Strategic Services		239	1 165	1 513	15	323	1 013	(690)	-68%	1 513
Vote 6 - Planning and Development Services		16	-	1 234	-	1 226	712	515	72%	1 234
Vote 7 - Public Safety		-	-	40	-	-	16	(16)	-100%	40
Vote 8 - Electricity		21 396	37 691	38 413	8 780	14 884	32 714	(17 830)	-55%	38 413
Vote 9 - Waste Management		3	5 000	13 001	-	3 255	7 245	(3 990)	-55%	13 001
Vote 10 - Waste Water Management		262	12 618	10 182	393	2 542	7 732	(5 189)	-67%	10 182
Vote 11 - Water		1 241	700	9 861	96	490	5 386	(4 896)	-91%	9 861
Vote 12 - Housing		12 053	-	2 063	2 063	2 063	825	1 238	150%	2 063
Vote 13 - Road Transport		43	600	2 573	-	410	1 214	(804)	-66%	2 573
Vote 14 - Sports and Recreation		-	-	100	-	29	67	(38)	-57%	100
<b>Total Capital single-year expenditure</b>	4	<b>36 684</b>	<b>60 350</b>	<b>79 609</b>	<b>11 346</b>	<b>25 706</b>	<b>59 878</b>	<b>(34 172)</b>	<b>-57%</b>	<b>79 609</b>
<b>Total Capital Expenditure</b>		<b>48 049</b>	<b>85 995</b>	<b>83 937</b>	<b>11 347</b>	<b>29 138</b>	<b>68 789</b>	<b>(39 651)</b>	<b>-58%</b>	<b>83 937</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>465</b>	<b>1 165</b>	<b>1 638</b>	<b>15</b>	<b>323</b>	<b>1 076</b>	<b>(753)</b>	<b>-70%</b>	<b>1 638</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		465	1 165	1 638	15	323	1 076	(753)	-70%	1 638
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>14 536</b>	<b>8 307</b>	<b>4 521</b>	<b>2 063</b>	<b>3 576</b>	<b>6 964</b>	<b>(3 388)</b>	<b>-49%</b>	<b>4 521</b>
Community and social services		1 204	2 576	505	-	484	2 892	(2 408)	-83%	505
Sport and recreation		-	-	100	-	29	67	(38)	-57%	100
Public safety		-	-	40	-	-	16	(16)	-100%	40
Housing		13 331	5 731	3 876	2 063	3 063	3 989	(926)	-23%	3 876
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>9 415</b>	<b>5 538</b>	<b>6 322</b>	<b>-</b>	<b>4 068</b>	<b>4 216</b>	<b>(148)</b>	<b>-4%</b>	<b>6 322</b>
Planning and development		9 372	4 938	3 749	-	3 658	3 002	656	22%	3 749
Road transport		43	600	2 573	-	410	1 214	(804)	-66%	2 573
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>23 633</b>	<b>70 985</b>	<b>71 457</b>	<b>9 268</b>	<b>21 171</b>	<b>56 533</b>	<b>(35 362)</b>	<b>-63%</b>	<b>71 457</b>
Energy sources		21 396	39 491	38 413	8 780	14 884	33 041	(18 157)	-55%	38 413
Water management		1 972	13 877	9 861	96	490	8 515	(8 026)	-94%	9 861
Waste water management		262	12 618	10 182	393	2 542	7 732	(5 189)	-67%	10 182
Waste management		3	5 000	13 001	-	3 255	7 245	(3 990)	-55%	13 001
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>48 049</b>	<b>85 995</b>	<b>83 937</b>	<b>11 347</b>	<b>29 138</b>	<b>68 789</b>	<b>(39 651)</b>	<b>-58%</b>	<b>83 937</b>
<b>Funded by:</b>										
National Government		29 919	65 349	54 878	7 028	19 770	46 266	(26 495)	-57%	54 878
Provincial Government		13 219	5 731	12 976	3 382	5 090	9 260	(4 170)	-45%	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)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>43 139</b>	<b>71 080</b>	<b>67 854</b>	<b>10 410</b>	<b>24 860</b>	<b>55 525</b>	<b>(30 665)</b>	<b>-55%</b>	<b>67 854</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>4 910</b>	<b>14 915</b>	<b>16 083</b>	<b>936</b>	<b>4 278</b>	<b>13 264</b>	<b>(8 986)</b>	<b>-68%</b>	<b>16 083</b>
<b>Total Capital Funding</b>		<b>48 049</b>	<b>85 995</b>	<b>83 937</b>	<b>11 347</b>	<b>29 138</b>	<b>68 789</b>	<b>(39 651)</b>	<b>-58%</b>	<b>83 937</b>

Table C5 consists of three distinct sections:

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

**Table 9: C6 Financial Position**

<b>WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M09 March</b>						
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	1 530	101 979	1 530
Trade and other receivables from exchange transactions		22 976	21 813	26 392	100 764	26 392
Receivables from non-exchange transactions		8 090	11 014	8 335	(86 811)	8 335
Current portion of non-current receivables		-	-	363	-	363
Inventory		1 047	1 454	1 047	1 158	1 047
VAT		4 220	8 290	8 432	972	8 432
Other current assets		13 916	0	0	15 345	0
<b>Total current assets</b>		<b>79 026</b>	<b>43 804</b>	<b>46 099</b>	<b>133 407</b>	<b>46 099</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		74 313	74 292	74 260	74 274	74 260
Property, plant and equipment		682 314	751 485	737 900	689 877	737 900
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	3 232	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>812 875</b>	<b>768 226</b>	<b>812 875</b>
<b>TOTAL ASSETS</b>		<b>836 932</b>	<b>870 268</b>	<b>858 973</b>	<b>901 633</b>	<b>858 973</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 942	1 984	1 969	676	1 969
Consumer deposits		2 920	2 970	3 016	3 186	3 016
Trade and other payables from exchange transactions		85 444	103 203	23 141	14 886	23 141
Trade and other payables from non-exchange transactions		11 849	510	-	59 712	-
Provision		12 615	15 340	13 396	12 720	13 396
VAT		2 606	-	-	4 007	-
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>117 376</b>	<b>124 008</b>	<b>41 522</b>	<b>95 189</b>	<b>41 522</b>
<b>Non current liabilities</b>						
Financial liabilities		2 444	445	474	2 444	474
Provision		86 320	102 758	96 418	94 003	96 418
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>138 665</b>	<b>138 219</b>	<b>138 665</b>
<b>TOTAL LIABILITIES</b>		<b>220 225</b>	<b>227 210</b>	<b>180 187</b>	<b>233 408</b>	<b>180 187</b>
<b>NET ASSETS</b>	2	<b>616 707</b>	<b>643 057</b>	<b>678 786</b>	<b>668 225</b>	<b>678 786</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		616 707	643 057	678 786	668 225	678 786
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>616 707</b>	<b>643 057</b>	<b>678 786</b>	<b>668 225</b>	<b>678 786</b>

**Table 10: C7 Cash Flow**

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
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	4 944	49 815	51 077	(1 262)	-2%	67 497
Service charges		165 332	158 525	174 207	13 969	135 244	128 467	6 777	5%	174 207
Other revenue		12 386	11 043	15 778	456	15 527	17 130	(1 604)	-9%	15 778
Transfers and Subsidies - Operational		90 619	89 549	93 168	24 801	86 451	82 897	3 554	4%	93 168
Transfers and Subsidies - Capital		29 925	71 080	58 880	31 349	62 650	44 103	18 547	42%	58 880
Interest		1 893	8 010	6 520	740	6 962	5 629	1 332	24%	6 520
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(302 850)	(316 673)	(358 876)	(23 090)	(252 380)	(268 477)	(16 097)	6%	(358 876)
Interest		(3 907)	(5 504)	(514)	(10)	1 870	(1 977)	(3 847)	195%	(514)
Transfers and Subsidies		(358)	(30)	(250)	-	(3)	(15)	(13)	84%	(250)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>56 336</b>	<b>86 434</b>	<b>56 410</b>	<b>53 158</b>	<b>106 136</b>	<b>58 835</b>	<b>(47 301)</b>	<b>-80%</b>	<b>56 410</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)	-	-	(474)	(2 797)	(1 439)	(1 357)	94%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(35 411)	(85 995)	(83 937)	(11 347)	(29 138)	(40 686)	(11 548)	28%	(83 937)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(35 904)</b>	<b>(83 495)</b>	<b>(81 937)</b>	<b>(11 821)</b>	<b>(31 935)</b>	<b>(42 126)</b>	<b>(10 191)</b>	<b>24%</b>	<b>(81 937)</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	14	266	259	7	3%	221
<b>Payments</b>										
Repayment of borrowing		(3 726)	(1 956)	(1 942)	(264)	(1 266)	(1 643)	(377)	23%	(1 942)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 470)</b>	<b>(1 735)</b>	<b>(1 721)</b>	<b>(250)</b>	<b>(1 000)</b>	<b>(1 384)</b>	<b>(384)</b>	<b>28%</b>	<b>(1 721)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		11 815	28	28 778	41 088	28 778	28 778			28 778
Cash/cash equivalents at month/year end:		28 778	1 233	1 530		101 979	44 103			1 530

**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 - M09 March														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 Outcome	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	4 944	5 142	5 141	7 400	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	9 391	8 711	7 511	14 057	122 756	118 604	129 280
Service charges - Water revenue		3 032	2 620	3 935	2 332	2 211	2 666	2 470	3 149	2 817	2 429	2 220	(1 820)	28 061	27 111	28 385
Service charges - Waste Water Management		670	795	1 867	863	888	955	970	1 001	919	1 035	1 079	1 428	12 470	13 217	14 431
Service charges - Waste Management		719	893	1 622	923	855	909	914	934	842	1 118	1 123	71	10 921	14 417	15 585
Rental of facilities and equipment		48	54	53	134	85	48	42	55	56	78	78	39	771	987	1 034
Interest earned - external investments		168	407	293	302	296	3	714	403	9	106	106	(14)	2 791	1 400	1 543
Interest earned - outstanding debtors		(624)	(516)	(793)	2 858	395	837	1 049	429	731	562	562	(1 763)	3 726	7 368	8 054
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		101	102	106	171	224	348	149	211	549	106	104	664	2 834	1 366	1 416
Licences and permits		-	-	-	-	-	1	9	1	-	-	-	0	11	-	-
Agency services		302	450	376	400	410	59	660	394	355	235	205	405	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	24 801	1 772	1 640	2 899	92 762	97 258	100 702
Other revenue		417	(768)	2 426	4 061	3 326	1 608	(276)	(716)	(505)	926	191	(2 781)	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>44 910</b>	<b>22 221</b>	<b>19 959</b>	<b>20 585</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	31 349	10 461	8 182	(25 119)	56 171	48 620	86 660
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Deparhn Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	2 000	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	14	18	18	(81)	221	221	221
Decrease (increase) in non-current receivables		(9)	(459)	(564)	39	(2)	(444)	(261)	(622)	(474)	-	-	2 797	-	-	-
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>75 798</b>	<b>32 701</b>	<b>28 160</b>	<b>182</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	10 449	11 212	11 445	13 514	136 280	150 723	160 370
Remuneration of councillors		481	479	479	479	783	498	498	471	471	465	460	629	6 191	6 587	7 062
Interest		222	311	7	8	35	19	(2 494)	13	10	459	459	1 466	514	5 539	5 635
Bulk purchases - Electricity		26 230	10 224	25 494	3 862	29 634	(3 422)	3 969	3 481	8 256	7 727	6 663	(21 053)	101 065	107 204	118 782
Acquisitions - water & other inventory		63	947	1 197	866	859	1 324	771	1 019	735	1 209	1 091	4 378	14 458	12 845	13 399
Contracted services		(0)	1 103	1 044	1 256	2 574	2 235	1 449	1 457	1 202	3 230	4 163	51 642	71 354	39 628	39 326
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	3	-	-	-	-	-	2	2	244	250	31	33
Other expenditure		509	1 695	1 814	(90)	(1 524)	11 051	2 607	1 757	1 977	779	3 275	5 618	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>23 100</b>	<b>25 083</b>	<b>27 557</b>	<b>96 438</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	11 347	6 739	6 919	38 245	81 042	48 620	86 659
Repayment of borrowing		26	26	268	27	779	28	(180)	28	264	-	-	676	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>34 711</b>	<b>31 822</b>	<b>34 476</b>	<b>95 559</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>41 088</b>	<b>878</b>	<b>(6 316)</b>	<b>(95 177)</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	101 979	102 857	96 541	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	101 979	102 857	96 541	1 364	14 883	28 812	

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

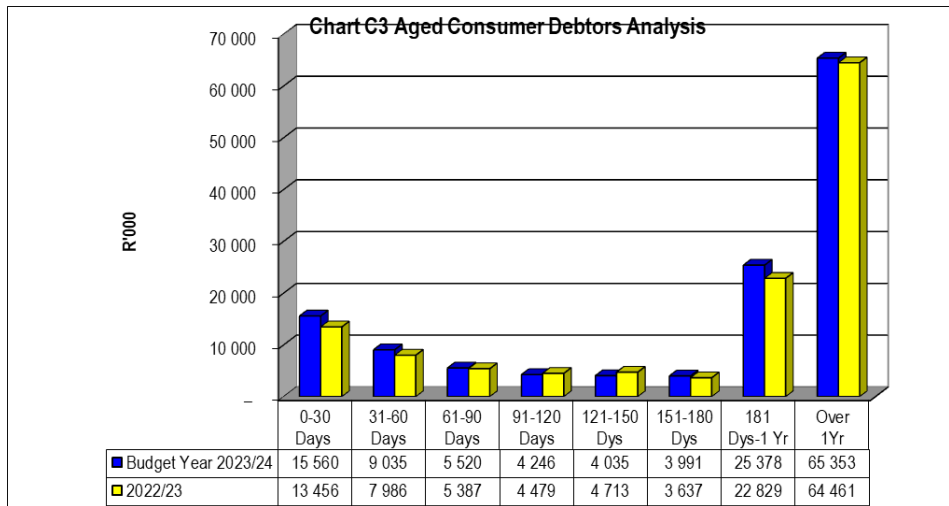
## 2 Part 2: Supporting Documentation

### 2.1 Debtors' Analysis

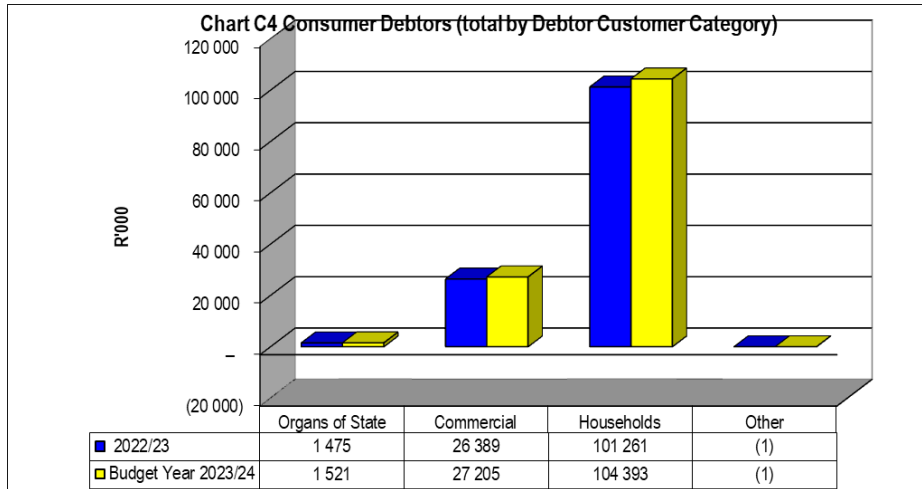
**Table 12: SC3 Aged Debtors**

WC012 Cederberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March													
Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 181	1 789	1 319	840	778	693	4 193	14 181	26 975	20 685		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 690	2 316	771	405	352	318	1 758	7 863	20 472	10 696		
Receivables from Non-exchange Transactions - Property Rates	1400	5 094	2 269	1 469	1 208	1 130	1 258	8 803	22 585	43 817	34 985		
Receivables from Exchange Transactions - Waste Water Management	1500	1 404	952	619	539	518	514	2 790	8 147	15 482	12 507		
Receivables from Exchange Transactions - Waste Management	1600	1 195	719	443	383	368	349	2 119	4 432	10 008	7 651		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	872	940	879	856	826	848	5 655	7 766	18 643	15 951		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 877)	50	21	14	63	11	60	314	(2 344)	462		
<b>Total By Income Source</b>	<b>2000</b>	<b>15 560</b>	<b>9 035</b>	<b>5 520</b>	<b>4 246</b>	<b>4 035</b>	<b>3 991</b>	<b>25 378</b>	<b>65 353</b>	<b>133 118</b>	<b>103 003</b>	-	-
<b>2022/23 - totals only</b>		<b>13 456</b>	<b>7 986</b>	<b>5 387</b>	<b>4 479</b>	<b>4 713</b>	<b>3 637</b>	<b>22 829</b>	<b>64 461</b>	<b>126 947</b>	<b>100 118</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	333	145	78	72	67	64	528	235	1 521	965		
Commercial	2300	6 034	2 435	1 187	784	683	637	3 900	11 544	27 205	17 548		
Households	2400	9 194	6 455	4 254	3 390	3 286	3 289	20 951	53 574	104 383	84 490		
Other	2500	(1)	-	-	-	-	-	-	-	(1)	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>15 560</b>	<b>9 035</b>	<b>5 520</b>	<b>4 246</b>	<b>4 035</b>	<b>3 991</b>	<b>25 378</b>	<b>65 353</b>	<b>133 118</b>	<b>103 003</b>	-	-

The outstanding debtors amount to R 133.118 million for March 2024. A total of R98.757 million is over 120 days. R104.393 million (78.42%) 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 - M09 March												
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>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	2 146	-	-	-	-	-	-	-	-	2 146	55 097
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	1 117	-	-	1 117	2 113
<b>Total By Customer Type</b>	<b>1000</b>	<b>2 146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 117</b>	<b>-</b>	<b>3 262</b>	<b>57 210</b>

The Municipality's outstanding creditors at the end of March 2024 amount to R 3.262 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.



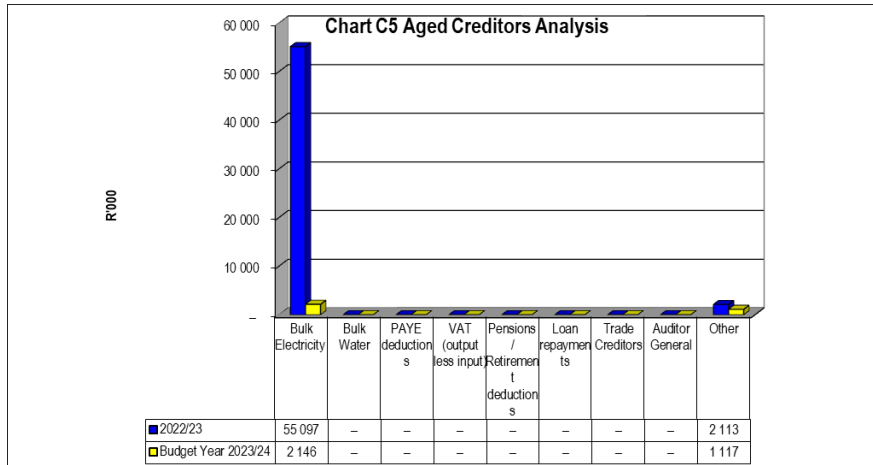


Figure 10: Chart C5 Aged Creditors Analysis

### 2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	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
<b>Municipality</b>														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	8.05%	0	0		46 321	-	(4 500)	31 683	73 504
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	8.25%	0	0		16 267	-	-	-	16 267
														-
														-
														-
														-
<b>Municipality sub-total</b>										62 589		(4 500)	31 683	89 772
<b>Entities</b>														
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									62 589		(4 500)	31 683	89 772

The Municipality has Call investment accounts with a balance of R 89.772 million at the end of March 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 MARCH 2024

Borrowing Institution	Balance 01 March 2024	Interest Capital March 2024	Repayment March 2024	Interest Paid	Received	Balance at 31 March 2024	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R 820 448.64	R -	R 235 596.53	R 5 717.41	R -	R 584 852.11	18.75%	
ABSA (038-7230-0993)	R 1 038 903.06	R -	R -	R -	R -	R 1 038 903.06	33.30%	
ABSA (038-7230-0994)	R 548 291.35	R -	R -	R -	R -	R 548 291.35	17.58%	
ABSA (038-7230-0995)	R 679 409.51	R -	R -	R -	R -	R 679 409.51	21.78%	
Office Equipment - Printers Sky Metro	R 296 267.69	R 2 908.71	R 31 250.00	R -	R -	R 267 926.40	8.59%	
	<b>R 3 383 320.25</b>	<b>R 2 908.71</b>	<b>R 266 846.53</b>	<b>R 5 717.41</b>	<b>R -</b>	<b>R 3 119 382.43</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 - M09 March										
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	79 974	21 699	78 900	78 900	-		79 974
Local Government Equitable Share		60 377	67 058	67 058	16 764	65 984	65 984	-		67 058
Finance Management		2 132	2 132	2 132	-	2 132	2 132	-		2 132
EPWP Incentive		1 359	1 658	1 658	-	1 658	1 658	-		1 658
Municipal Infrastructure Grant (PMU)		811	895	894	233	894	894	-		894
Municipal Infrastructure Grant (VAT)		1 474	2 218	2 061	423	2 061	2 061	-		2 061
Regional Bulk Infrastructure Grant (VAT)	3	-	1 976	0	-	-	-	-		0
Water Services Infrastructure Grant (VAT)		2 870	652	587	261	587	587	-		587
Integrated National Electrification Grant (VAT)		110	4 956	4 565	3 000	4 565	4 565	-		4 565
Municipal Disaster Response Grant (VAT)		-	-	1 018	1 018	1 018	1 018	-		1 018
<b>Provincial Government:</b>		17 636	8 004	14 126	3 102	11 993	11 993	-		14 126
Transport Infrastructure Grant		-	-	-	-	-	-	-		-
Library Services: MRFG		5 408	6 282	6 357	-	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	4	9 909	493	3 936	1 802	1 802	1 802	-		3 936
Financial Management Capability Grant		1 058	958	1 058	-	1 058	1 058	-		1 058
Municipal Interventions Grant (VAT)		359	-	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	300	300	-		300
Municipal Financial Recovery Services		-	-	1 000	1 000	1 000	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	94 100	24 801	90 892	90 892	-		94 100
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		29 686	65 349	54 878	31 349	54 878	54 878	-		54 878
Municipal Infrastructure Grant (MIG)		9 825	14 783	13 743	2 823	13 743	13 743	-		13 743
Regional Bulk Infrastructure Grant (RBIG)		731	13 177	0	-	-	-	-		0
Water Services Infrastructure Grant		-	4 348	3 913	1 739	3 913	3 913	-		3 913
Integrated National Electrification Grant (INEG)		19 130	33 041	30 435	20 000	30 435	30 435	-		30 435
Municipal Disaster Response Grant		-	-	6 787	6 787	6 787	6 787	-		6 787
<b>Provincial Government:</b>		4 391	5 731	8 585	-	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
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
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	34 077	71 080	63 463	31 349	62 650	62 650	-		63 463
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	120 844	160 629	157 563	56 150	153 542	153 542	-		157 563

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

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
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>		69 281	81 545	79 974	18 098	72 043	61 179	10 864	17.8%	79 974
Local Government Equitable Share		60 377	67 058	67 058	16 764	65 984	50 309	15 675	31.2%	67 058
Finance Management		2 083	2 132	2 132	-	712	1 599	(887)	-55.5%	2 132
EPWP Incentive		1 359	1 658	1 658	241	1 695	1 243	452	36.3%	1 658
Municipal Infrastructure Grant (PMU)		849	895	894	39	728	671	57	8.5%	894
Municipal Infrastructure Grant (VAT)		1 518	2 218	2 061	-	837	1 624	(787)	-48.4%	2 061
Regional Bulk Infrastructure Grant (VAT)		110	1 976	-	-	-	692	(692)	-100.0%	-
Water Services Infrastructure Grant (VAT)		116	652	587	-	181	473	(291)	-61.6%	587
Integrated National Electrification Grant (VAT)		2 870	4 956	4 565	1 054	1 904	4 313	(2 408)	-55.8%	4 565
Municipal Disaster Response Grant (VAT)		-	-	1 018	-	-	255	(255)	-100.0%	1 018
<b>Provincial Government:</b>		21 308	8 004	15 233	570	5 479	9 353	(3 874)	-41.4%	15 233
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		5 408	6 282	6 357	449	4 388	4 742	(353)	-7.4%	6 357
Thusong Service Centre (Sustainability Operational Support)		149	120	120	-	1	90	(89)	-98.8%	120
CDW Support		115	151	267	-	2	179	(177)	-98.8%	267
Human Settlement Development Grant		14 076	493	4 126	-	163	1 856	(1 692)	-91.2%	4 126
Financial Management Capability Grant		1 053	958	1 058	-	475	759	(283)	-37.3%	1 058
Municipal Interventions Grant (VAT)		158	-	253	-	59	136	(77)	-56.7%	253
Municipal Water Resilience Grant (VAT)		-	-	1 043	(138)	(90)	596	(686)	-115.1%	1 043
Loadshedding Relief Grant (Vat)		-	-	209	198	198	139	59	42.2%	209
PGWC Financial Management Capacity Building Grant		250	-	-	-	-	-	-	-	-
Public Employment Support Grant		90	-	-	-	-	-	-	-	-
Municipal Library Support Grant		8	-	-	-	-	-	-	-	-
Municipal Energy Resilience Grant		-	-	300	61	282	171	110	64.4%	300
Municipal Service Delivery and Capacity Building Grant		-	-	500	-	-	286	(286)	-100.0%	500
Municipal Financial Recovery Services		-	-	1 000	-	-	400	(400)	-100.0%	1 000
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		90 589	89 549	95 207	18 668	77 522	70 532	6 990	9.9%	95 207
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		29 919	65 349	54 878	7 028	19 488	40 643	(21 155)	-52.1%	54 878
Municipal Infrastructure Grant (MIG)		10 688	14 783	13 743	-	5 583	10 828	(5 245)	-48.4%	13 743
Regional Bulk Infrastructure Grant (RBIG)		731	13 177	-	-	-	4 612	(4 612)	-100.0%	-
Water Services Infrastructure Grant		704	4 348	3 913	-	1 209	3 152	(1 943)	-61.6%	3 913
Integrated National Electrification Grant (INEG)		17 796	33 041	30 435	7 028	12 696	20 354	(7 658)	-37.6%	30 435
Municipal Disaster Response Grant		-	-	6 787	-	-	1 697	(1 697)	-100.0%	6 787
<b>Provincial Government:</b>		13 219	5 731	12 976	3 519	4 228	8 827	(4 599)	-52.1%	12 976
Human Settlement Development Grant (Capital)		13 214	5 731	3 876	2 063	2 063	3 556	(1 493)	-42.0%	3 876
Municipal Interventions Grant		-	-	739	-	391	363	29	7.9%	739
Municipal Water Resilience Grant		-	-	6 957	138	455	3 975	(3 521)	-88.6%	6 957
Loadshedding Relief Grant		-	-	1 391	1 319	1 319	928	391	42.2%	1 391
Municipal Library Support Grant (Capital)		5	-	-	-	-	-	-	-	-
Library Services MRF Capital		-	-	13	-	-	5	(5)	-100.0%	13
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		43 139	71 080	67 854	10 548	23 716	49 470	(25 754)	-52.1%	67 854
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		133 727	160 629	163 061	29 216	101 238	120 001	(18 764)	-15.6%	163 061

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

WC012 Cederberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March						
Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
<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	285	471	636	57.4%
Transport Infrastructure Grant						-
Library Services: MRFG						-
Thusong Service Centre (Sustainability Operational Support)						-
CDW Support		116	1	4	112	97.0%
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	198	198	11	5.2%
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>		1 107	285	471	636	57.4%
<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	1 889	2 027	2 364	53.8%
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	1 319	1 319	73	5.2%
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>		4 391	1 889	2 027	2 364	53.8%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		5 498	2 174	2 498	3 000	54.6%

The Municipality has received a total of R 153.542 million of its allocated grant budget. Expenditure of R 101.238 million (65.94%) 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 March 2024 is R 57.523 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 - M09 March										
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	4 038	3 742	296	8%	5 391
Pension and UIF Contributions		255	123	76	6	56	70	(14)	-20%	76
Medical Aid Contributions		87	78	85	7	64	59	5	8%	85
Motor Vehicle Allowance		140	600	240	20	180	291	(111)	-38%	240
Cellphone Allowance		421	449	400	28	300	306	(6)	-2%	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>4 638</b>	<b>4 468</b>	<b>170</b>	<b>4%</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	2 816	2 823	(7)	0%	3 925
Pension and UIF Contributions		128	586	585	13	101	439	(338)	-77%	585
Medical Aid Contributions		38	229	219	4	33	168	(134)	-80%	219
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		(89)	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		90	360	225	16	177	216	(39)	-18%	225
Cellphone Allowance		108	222	215	9	80	164	(84)	-51%	215
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		13	80	86	0	0	62	(62)	-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>3 208</b>	<b>3 871</b>	<b>(664)</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	6 708	66 794	69 172	(2 378)	-3%	89 604
Pension and UIF Contributions		13 363	16 580	14 069	1 120	10 243	11 453	(1 210)	-11%	14 069
Medical Aid Contributions		4 416	5 259	5 080	432	3 673	3 881	(208)	-5%	5 080
Overtime		4 024	4 615	5 420	357	3 645	3 797	(152)	-4%	5 420
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 435	7 114	6 874	569	5 052	5 256	(205)	-4%	6 874
Cellphone Allowance		406	398	417	43	299	309	(11)	-3%	417
Housing Allowances		359	418	332	25	231	280	(48)	-17%	332
Other benefits and allowances		4 643	5 497	5 565	419	4 026	4 165	(140)	-3%	5 565
Payments in lieu of leave		571	1 188	1 268	131	923	923	-	-	1 268
Long service awards		532	592	493	10	404	404	-	-	493
Post-retirement benefit obligations	2	2 154	2 409	1 300	(354)	1 300	1 363	(63)	-5%	1 300
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		389	468	454	38	340	345	(5)	-1%	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>9 497</b>	<b>96 931</b>	<b>101 350</b>	<b>(4 419)</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>10 360</b>	<b>104 777</b>	<b>109 689</b>	<b>(4 913)</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>130 555</b>	<b>150 822</b>	<b>142 322</b>	<b>10 360</b>	<b>104 777</b>	<b>109 689</b>	<b>(4 913)</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>9 890</b>	<b>100 139</b>	<b>105 222</b>	<b>(5 083)</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 - M09 March									
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	6 178	11 347	29 138	68 789	39 651	57.6%	34%
April		6 739	5 998	-		74 788	-		
May		6 919	6 178	-		80 966	-		
June		3 650	2 971	-		83 937	-		
<b>Total Capital expenditure</b>	-	<b>85 995</b>	<b>83 937</b>	<b>29 138</b>					

The Municipality has a revised capital budget of R 83.937 million. It has incurred expenditure of R 29.138 million (34.71%) on the capital budget. The commitments (excluding VAT) for the capital projects are R 8.002 million at the end of March 2024.

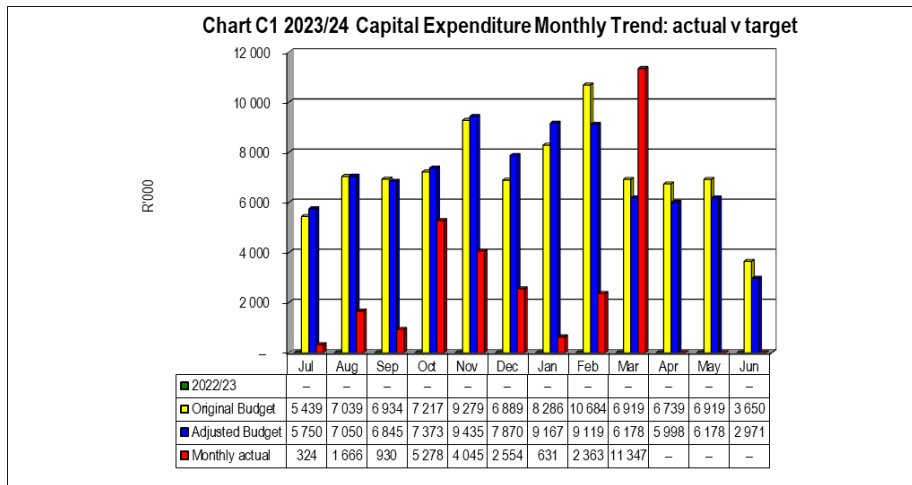


Figure 12: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

**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 - M09 March										
Description	Ref	2022/23			Budget Year 2023/24			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		32 337	63 566	47 641	9 085	17 910	44 138	26 228	59.4%	47 641
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		17 923	33 041	30 435	7 028	12 696	27 433	14 736	53.7%	30 435
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		17 923	33 041	30 435	7 028	12 696	27 433	14 736	53.7%	30 435
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 478	18 908	9 702	1 890	3 135	10 448	7 313	70.0%	9 702
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	5 826	(173)	72	3 329	3 257	97.8%	5 826
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		2 478	18 908	3 876	2 063	3 063	7 118	4 056	57.0%	3 876
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		11 936	11 618	7 504	166	2 079	6 258	4 179	66.8%	7 504
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		11 936	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	11 618	7 504	166	2 079	6 258	4 179	66.8%	7 504
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>	<b>1 317</b>	<b>2 576</b>	<b>492</b>	<b>-</b>	<b>484</b>	<b>2 887</b>	<b>2 402</b>	<b>83.2%</b>	<b>492</b>
Community Facilities	1 317	2 576	492	-	484	2 887	2 402	83.2%	492
Halls	1 199	2 576	492	-	484	2 887	2 402	83.2%	492
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		245	1 165	1 513	15	323	1 013	690	68.1%	1 513
Computer Equipment		245	1 165	1 513	15	323	1 013	690	68.1%	1 513
<b>Furniture and Office Equipment</b>		57	-	116	-	29	52	23	44.8%	116
Furniture and Office Equipment		57	-	116	-	29	52	23	44.8%	116
<b>Machinery and Equipment</b>		1 231	1 750	5 809	2 074	2 590	3 741	1 152	30.8%	5 809
Machinery and Equipment		1 231	1 750	5 809	2 074	2 590	3 741	1 152	30.8%	5 809
<b>Transport Assets</b>		-	5 000	16 389	-	3 646	8 642	4 995	57.8%	16 389
Transport Assets		-	5 000	16 389	-	3 646	8 642	4 995	57.8%	16 389
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	35 186	74 057	71 960	11 174	24 982	60 473	35 491	58.7%	71 960

**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 - M09										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		1 237	1 600	500	-	-	796	796	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	-	-	-	371	371	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	-	-	-	371	371	100.0%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	500	500	-	-	425	425	100.0%	500
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	500	500	-	-	425	425	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	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	1 237	1 600	500	-	-	796	796	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 - M09 March										
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	18 647	1 160	12 171	13 762	1 591	11.6%	18 647
Roads Infrastructure		6 633	8 311	8 742	609	5 908	6 581	673	10.2%	8 742
Roads		6 149	7 126	6 497	471	4 730	5 012	282	5.6%	6 497
Road Structures		484	1 185	2 246	138	1 178	1 569	391	24.9%	2 246
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		823	923	634	56	429	501	72	14.3%	634
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		776	852	626	56	421	510	90	17.6%	626
Attenuation		47	72	9	-	8	(9)	(18)	190.6%	9
Electrical Infrastructure		797	1 400	1 100	43	355	840	485	57.7%	1 100
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		797	1 400	1 100	43	355	840	485	57.7%	1 100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 140	796	996	57	753	660	(93)	-14.0%	996
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		28	147	23	-	2	(20)	(22)	112.1%	23
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 112	649	973	57	750	680	(70)	-10.4%	973
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 191	5 849	6 217	394	4 234	4 589	354	7.7%	6 217
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 049	5 618	5 947	393	4 137	4 467	330	7.4%	5 947
Waste Water Treatment Works		143	231	270	1	98	122	24	20.0%	270
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		518	1 038	958	-	491	591	100	16.9%	958
Landfill Sites		518	1 038	958	-	491	591	100	16.9%	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>597</b>	<b>6 138</b>	<b>7 009</b>	<b>871</b>	<b>12.4%</b>	<b>9 270</b>
Community Facilities	6 615	7 938	8 034	506	5 361	5 992	631	10.5%	8 034
Halls	1 093	1 185	1 154	50	701	876	175	20.0%	1 154
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	500	500	-	-	375	375	100.0%	500
Cemeteries/Crematoria	9	53	33	2	20	20	(0)	-0.4%	33
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	5 513	6 200	6 348	455	4 640	4 721	81	1.7%	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	90	777	1 017	239	23.5%	1 235
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 021	1 544	1 235	90	777	1 017	239	23.5%	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>0</b>	<b>30</b>	<b>279</b>	<b>249</b>	<b>89.3%</b>	<b>262</b>
Operational Buildings	17	480	262	0	30	279	249	89.3%	262
Municipal Offices	17	480	262	0	30	279	249	89.3%	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		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		59	148	179	2	75	123	49	39.6%	179
Computer Equipment		59	148	179	2	75	123	49	39.6%	179
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		74	296	446	1	2	282	280	99.3%	446
Machinery and Equipment		74	296	446	1	2	282	280	99.3%	446
<b>Transport Assets</b>		4 087	3 854	5 509	418	3 650	3 434	(216)	-6.3%	5 509
Transport Assets		4 087	3 854	5 509	418	3 650	3 434	(216)	-6.3%	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		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	26 976	32 575	34 312	2 176	22 064	24 888	2 824	11.3%	34 312



**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>MARCH 2024</b>	
	<b>Amount</b>
Bank Statement Balance	<b>13 441 873.61</b>
72194774	-0.00
72194480	0.00
82163324	13 275 904.19
32630263	165 969.42
Cashbook Balance	<b>12 206 286.20</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	862 846 267.35
39999010703	-852 850 808.59
39999010704	665 898.67
39999010705	-1 792 528.55
39999010802	713 326.43
39999010805	-713 126.43
39999010902	116 310.02
39999010905	-116 030.02
Difference	<b>1 235 587.41</b>
<b>Reconciling Items</b>	
	<b>Difference</b>
Debtor Payments	807.49
Cashier Receipts	98 859.86
Bank Deposits	3 495.77
Outstanding EFT Payments	857 629.38
Post Office	-3 013.50
Wages, Salaries and Council paid after period end	339 265.45
Funds Transferred to investment account	-
Sweeping/Offlines to be captured	-613.21
Other	-60 843.83
	<b>1 235 587.41</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 March 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: 2024-04-15

