

CEDERBERG MUNICIPALITY

Monthly Budget Statement

MAY 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.

The Municipality participates in the Debt Relief Program, which helps alleviate the burden of the unpaid debt owed to Eskom.

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 May 2024.
2. The non-compliance emanating from the municipality's debt relief self-assessment as well as the Provincial Treasury's independent assessment set-out in the debt relief compliance section;
3. The following remedial actions necessary and / or undertaken to improve the municipality's monthly compliance in terms of the Debt Relief Conditions:
 - a. The procurement of smart and flo-meters should rectify the current non-compliance once procurement process commences.
 - b. The Municipality will follow up with regards to the differences in property rates and collection rate due to the template
 - c. The municipality budgeted for an operating surplus in 2024/25 MTREF
 - d. The control accounts for bulk suppliers were changed which should address mSCOA variances
4. Council takes note of the balance of the Eskom bulk and bulk water account and the municipality's reconciliation of these accounts as set-out in debt relief section.

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	26 688 267.89	349 460 962.49	379 895 874.00	-30 434 911.51	-8.01%
Total Operating Expenditure	366 668 226.71	394 800 236.00	427 077 689.00	35 069 729.48	336 065 495.67	386 324 067.00	-50 258 571.33	-13.01%
Surplus/(Deficit)	4 874 047.90	23 098 150.00	5 774 731.00	8 381 461.59	13 395 466.82	6 428 193.00	19 823 659.82	-308.39%
Capital Transfers and Subsidies (Monetary allocations)	43 138 549.35	71 079 623.00	67 853 884.00	6 212 213.89	29 807 180.80	62 369 048.00	-32 561 867.20	-52.21%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	48 012 597.25	47 981 473.00	62 079 153.00	2 169 247.70	43 202 647.62	55 940 855.00		
Total Capital Expenditure	48 048 591.19	85 994 625.00	83 936 885.00	10 916 481.67	44 427 150.32	80 969 929.00	-36 542 778.68	-45.13%

Actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 8.01% below whilst the variance for operating expenditure was 13.01% below YTD budget.

The operating revenue realised is R 30.435 million below YTD budget while operating expenditure was R 50.259 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 36.543 million below YTD budget. The total budget has been adjusted to R 83.937 million and R 44.427 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 May 2024.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2022/2023		Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	110 680	110 746	122 755	10 799	114 576	110 305	4 271	3.87%	122 755
Service charges - Water	30 633	31 298	31 837	2 529	29 766	29 121	645	2.21%	31 837
Service charges - Waste Water Management	14 417	14 660	14 799	1 236	13 733	13 550	183	1.35%	14 799
Service charges - Waste management	14 391	15 272	12 757	1 018	11 798	11 987	(189)	-1.58%	12 757
Sale of Goods and Rendering of Services	4 443	4 240	4 897	357	4 303	4 499	(196)	-4.36%	4 897
Agency services	3 782	3 841	4 252	307	4 020	3 850	170	4.42%	4 252
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 964	10 876	6 547	535	5 897	6 506	(609)	-9.36%	6 547
Interest earned from Current and Non Current Assets	1 893	1 269	2 792	701	4 483	2 382	2 101	88.23%	2 792
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	747	941	771	60	684	727	(42)	-5.81%	771
Licence and permits	2	-	11	-	11	9	2	25.67%	11
Operational Revenue	946	704	3 012	(972)	3 022	2 522	500	19.84%	3 012
Non-Exchange Revenue									
Property rates	70 382	73 339	73 876	5 380	68 484	67 657	827	1.22%	73 876
Surcharges and Taxes	33	1	1	-	-	1	(1)	-100.00%	1
Fines, penalties and forfeits	10 570	11 555	34 216	994	3 206	28 722	(25 516)	-88.84%	34 216
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	90 589	89 549	95 207	3 370	81 648	86 803	(5 154)	-5.94%	95 207
Interest	-	-	4 212	374	3 829	3 370	460	13.65%	4 212
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 500	2 000	-	-	1 892	(1 892)	-100.00%	2 000
Other Gains	8 068	910	7 361	-	-	5 995	(5 995)	-100.00%	7 361
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	371 542	371 702	421 303	26 688	349 461	379 896	(30 435)	-8.01%	421 303

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

Interest earned from Current and Non-Current Assets: The variance is 88.23% 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.

License and Permits: The variance is 25.67% above YTD budget. This is due to more transactions than anticipated. The budget has been adjusted accordingly.

Operational Revenue: The variance is 19.84% above YTD budget. A journal has been passed and income will be recognized when full amount is received.

Surcharges and Taxes: No transactions to date

Fines, penalties and forfeits: Fines issued is 88.84% below YTD budget. The service provider is on site and operational. Cameras are operational. The number of fines issued and revenue is expected to increase during the course of the year.

Interest (non-exchange): The variance is 13.65% 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) - M11 May									
Description	2022/2023		Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	124 857	144 683	136 130	9 994	120 223	125 796	(5 573)	-4.43%	136 130
Remuneration of councillors	5 697	6 139	6 192	503	5 611	5 414	197	3.64%	6 192
Bulk purchases - electricity	92 504	95 123	101 065	7 784	79 588	91 950	(12 361)	-13.44%	101 065
Inventory consumed	10 542	12 291	14 570	848	9 255	13 097	(3 843)	-29.34%	14 570
Debt impairment	34 449	30 239	56 212	7 992	47 937	48 497	(561)	-1.16%	56 212
Depreciation and amortisation	25 437	29 617	28 606	2 305	26 226	26 340	(114)	-0.43%	28 606
Interest	13 042	15 789	10 932	886	7 670	10 154	(2 484)	-24.46%	10 932
Contracted services	35 485	33 651	36 089	2 917	16 680	32 562	(15 882)	-48.77%	36 089
Transfers and subsidies	358	30	223	-	3	177	(174)	-98.59%	223
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	24 162	26 328	29 698	1 839	22 872	26 342	(3 470)	-13.17%	29 698
Losses on Disposal of Assets	135	-	-	-	-	-	-	-	-
Other Losses	-	910	7 360	-	-	5 994	(5 994)	-100.00%	7 360
Total Expenditure	366 668	394 800	427 078	35 070	336 065	386 324	(50 259)	-13.01%	427 078

Bulk Purchases - electricity: Bulk Purchases is 13.44% below YTD budget. Invoices for May are due in June. Some of May invoices were only received during June 2024.

Inventory Consumed: Inventory consumed is 29.34% 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. The municipality is waiting on invoices from Water Affairs for May 2024, only one invoice was received and paid.

Interest: This category is 24.46% below YTD budget. As the Municipality is participating in the Debt Relief Program, no interest is charged.

Contracted Services: Expenditure for contracted services is 48.77% below YTD budget. Cost Containment measures are implemented.

Transfers and Subsidies: Expenditure for this category is 98.59% below YTD budget. Only one transaction took place to date. This is subject to availability of funds.

Operational Costs: Expenditure for this category is 13.17% below YTD budget. YTD actuals are less than anticipated.

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	32 240 742	47.51%
Internally Generated Funds	14 915 000	16 083 000	12 186 409	75.77%
Total	85 994 625	83 936 885	44 427 150	52.93%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 45.13% below year to date budget and 52.93% overall has been spent on the capital budget.

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

MIG WWTW Clanwilliam: Contract awarded on 07 March 2024. Contractor busy with contractual documentation, contractor is on site. Claims are expected in May and June.

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. The order has been placed and delivery is expected during June 2024.

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 by June 2024.

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 contractor is in the process of compiling a snag list for all outstanding items.

Water Resilience Grant: The contract is in progress. Drilling will be finished end of June. Funds are expected to be rolled over.

Internally generated funds: The remaining funds will be reallocated for the purchase of a new water truck. The municipality will make use of NT's transversal tender. SCM formal procedures will take place in the third week of May. Expected delivery date is middle June.

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

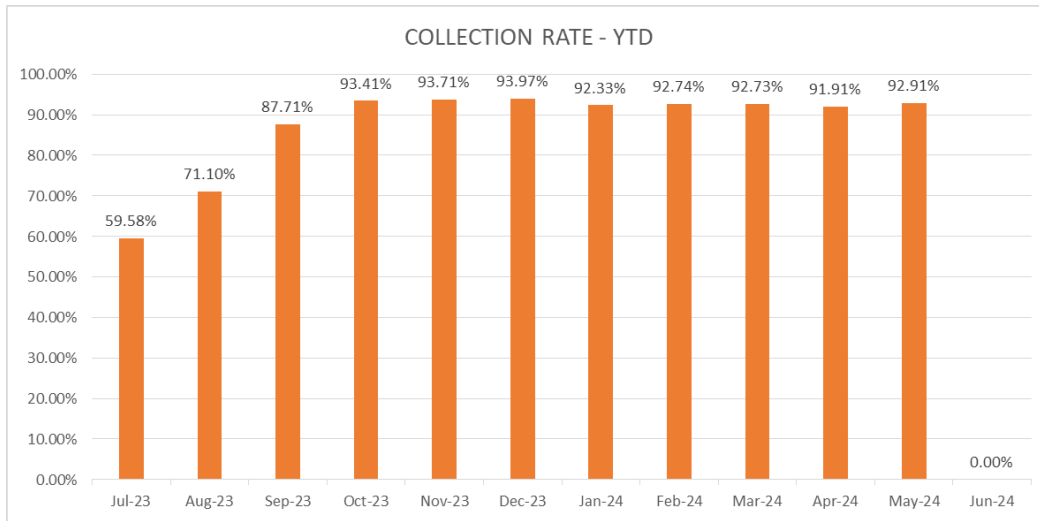


Figure 2: Collection Rate

The collection rate has increased to 92.91% for May 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	YTD	
		Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 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%	10.0%	11.7%
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%	1.4%	1.5%
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%	91.9%	92.9%
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%	2.2%	2.1%
5 Net debtors days	30 days	36	681	284	168	118	95	79	73	63	55	50	40
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	1.69	1.58
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	1.33	1.25
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%	-0.2%	-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%	1.0%	0.9%
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%	6.7%	3.8%
11 Electricity distribution losses	7% - 10%	6.15%	Annual Ratio										
12 Water distribution losses	15% - 30%	27.52%	Annual Ratio										
13 Revenue growth %	CPI	0.31%	Annual Ratio										
14 Revenue growth % excl capital grants	>5%	4.15%	Annual Ratio										
15 Creditors payment period	30 days	160	3282	961	461	339	152	147	56	66	40	29	25
16 Irregular, fruitless and wasteful unauthorised exp.	0%	4.15%											
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%	38.3%	37.4%
18 Contracted services as a % of total operating expenditure	2% - 5%	8.2%	0.0%	2.0%	2.5%	3.0%	4.0%	4.7%	4.6%	4.6%	4.6%	4.6%	5.0%
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%	44.8%	54.9%
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%	86.8%	87.0%
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%	94.9%	92.0%
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%	102.6%	102.1%

Figure 3: Monthly Ratios

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

1.3.2.7 Progress in terms of Budget Funding Plan

The budget funding plan comprises of five pillars against which the Municipality is monitored. In its assessment of the Draft Budget, Provincial Treasury has indicated that the Municipality has complied with three of the five pillars and it is commended for that. Their concern however remains with the implementation of the remaining two pillars as well as the slow implementation of the funding plan.

There are a number of activities the Municipality has set out to achieve in effort to get the budget from an unfunded to a funded budget. The progress below indicates that which has been made to date to improve the unfunded position.

Pillar	Activity	Responsible Official	Due date	Progress	Impact on Cashflow & Budget	COMMENTS BY THE MFIP ADVISOR
Pillar 1: Positive cash flows with a focus on revenue from trading services						
Positive cash flows with a focus on revenue from trading services	Developing and approve a new Long Term Financial Plan (10 - 15 years which will link to the Strategy of the Municipality)	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Final update of LTFP has been tabled to Council 14 May 2024.	Adverse	The LTFP was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFP was presented to council for noting.
	Predicting future municipal revenue (Part of LTFP)	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Final update of LTFP has been tabled to Council 14 May 2024.	Adverse	The LTFP was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFP was presented to council for noting.
	Estimating future operational expenditure (Part of LTFP)	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Final update of LTFP has been tabled to Council 14 May 2024.	Adverse	The LTFP was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFP was presented to council for noting.
	Determining future capital demand by:	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Final update of LTFP has been tabled to Council 14 May 2024.	Adverse	The LTFP was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFP was presented to council for noting.
	Liquidity and ratio management (Part of LTFP)	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Final update of LTFP has been tabled to Council 14 May 2024.	Adverse	The LTFP was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFP 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 April 2024.	High	Implemented
	Determine cash requirements through the Long Term Financial Plan	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Final update of LTFP has been tabled to Council 14 May 2024.	High	The LTFP was prepared and submitted to the municipality with future projected revenues the municipality anticipate to collect. The revised LTFP 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 May 2024	Adverse	Implemented
Review long-term debt and restructure where economic benefits can be attained	Chief Financial Officer		Finalised	Low	Implemented	
Pillar 2: Implementation of cost containment measures and a reduction of expenditure						
Implementation of cost containment measures and a reduction of expenditure	Review all pending litigation and determine settlement based on success vs. future projected costs	Manager Legal Services & Manager Human Resources		Finalised	Low	Implemented
	Review all legal contracts with service providers to reduce costs	Manager Legal Services		Finalised	Low	Implemented
	Appoint consultant to conduct recommended Electricity Tariff investigation and implement recommendations	Manager Electro Technical Services	31-Dec-23	COS study finalised. Nersa to approve COS study. Tariffs approved by Council for implementation 01 July 2024.	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. Eskom informed the municipality 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 done 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 were prepared and approved by Provincial Treasury and funds allocated. 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. National Treasury has finalised the Transversal Tender for smart meters installations, and the municipality will start with the processes of getting quotations and appoint a service provider
	Installing grids at all network stations	Manager PMU	Ongoing	An application was lodged to the Department of Local Government for a support grant to fund this project. The application was unsuccessful. Time has now become limited to complete the project in this year, therefore the user department will request provision in the 2024-25 draft budget for this project.	High	To be implemented in 2024/25 due to budget constraints
Cost benefit analysis of training vs appointing contractors	Manager Electro Technical Services	Ongoing	Request has been submitted to HR department	High	Capacity building of staff to implements internally without utilisation of contractors	

Pillar 3: Realistic debtors' collection rate with incremental improvements year on year						
Debt Collection						
Realistic debtors' collection rate with incremental improvements year on year	Accurate calculations and timeous reporting of revenue due and outstanding debtors on a monthly basis, thereby enabling appropriate monitoring and oversight of debt collection practices and timely action with regards to debt impairment	Manager Revenue & Accountant Service Charges	Monthly	Done for May 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 approved 14 May 2024 for implementation 01 July 2024. Critical positions such as credit control officials to be filled ASAP. Work in Progress. Credit Control Official for Clanwilliam appointed 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. 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 approved 14 May 2024 for implementation 01 July 2024. Critical positions such as credit control officials to be filled ASAP. Work in Progress. Credit Control Official for Clanwilliam appointed 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.
	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 approved 14 May 2024 for implementation 01 July 2024. Critical positions such 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.
	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 approved 14 May 2024 for implementation 01 July 2024. Critical positions such as credit control officials to be filled ASAP. Work in Progress. Credit Control Official for Clanwilliam appointed started on 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 May 2024.	Adverse	Implemented. On going
	Staff debt to be deducted from salary and current arrangements to be reviewed.	Accountant Service Charges & Accountant Credit Control & Debt Collection	Monthly	Done for May 2024.	Adverse	Implemented. On going
	Personnel to be tasked for tracing Municipal Account to PayDay system	Accountant Service Charges & Accountant Credit Control & Debt Collection	31/06/2024	Done quarterly. Done for Q3	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		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 May 2024.	Adverse	Implemented. On going
	Indigent usage to be reassessed to determine whether they are indigent	Accountant Credit Control & Debt Collection	31/01/2024	Verification to be performed quarterly. Service provider has been appointed for the vetting system and quotation was requested. First verification completed and results to be perused.	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 approved 14 May 2024 for implementation 01 July 2024. Critical positions such 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.
	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	Implemented	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. Non capturing of traffic fines by the finance office still a challenge. The traffic fines currently shows slow performance of the financial performance report, mainly due to non capturing of the fines on the financial system.
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. Finance and technical department should work together on this exercise.
Cut electricity on a Bi - weekly basis	Accountant Service Charges & Accountant Credit Control & Debt Collection	Monthly	Blocklist prepared and implemented for May 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 May 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 May 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 98% 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 in May 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 in May 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 40% 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. Draft SV2 batch 2 submitted to The Municipal Valuer. Awaiting feedback from The Valuer.		Adverse	Implementation stage. On going. Supplementary Valuations was done for May and submitted to the municipality, and it was also uploaded on the National Treasury Valuation roll tool. The valuation roll tool has been done and submitted on monthly basis.
	Performing debtor data analysis and cleansing	Manager Revenue & Accountant Service Charges	30-Jun-24	In Progress		Adverse	Implemented. On going
	Performing a complete indigent verification process	Accountant Credit Control & Debt Collection	30-Oct-23	Service provider for Vetting System appointed. Quotation received and Indigent Register vetted.		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 92% 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 and smart water meter installations were prepared and approved by Provincial Treasury and funds allocated. 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. National Treasury has finalised the Transversal Tender for smart meters installations, and the municipality will start with the processes of getting quotations and appoint a service provider
	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. Nersa indicated 12 April 2024 that COS study needs to be implemented for the new year. Tariffs approved for new financial year. 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	Reviewed with Final 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. Currently waiting for the National Treasury to finalise the transversal tender for smart prepaid meters.
	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 in May 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	Reviewed with Final Budget 2024-2025.	High	Implemented
Pillar 4: Creditors payment rates that ensure that all fixed obligations, including objectives for bulk purchases, are met						
Creditors payment rates that ensure that all fixed obligations, including objectives for bulk purchases, are met	Daily management of cash-flow with weekly reporting	Chief Financial Officer, Manager Revenue & Accountant Expenditure	Daily	Done on a daily basis - Done for May 2024	Adverse	Implementation stage. On going
Pillar 5: Ring fencing of conditional grants and ensuring that conditional grant funding is cash backed						
Ring fencing of conditional grants and ensuring that conditional grant funding is cash backed	All future payments to be made directly to the service providers.	Chief Financial Officer	Ongoing	Where the Municipality acts as agents, discussions should be held with department to make payments directly to service providers	Adverse	Implementation stage. On going
Pillar 6: Other Measures						
Assets Management, SCM, Organisational Review	Draft Review and implement Asset Procedure Manual.	Accountant Assets	31-Mar-24	Ongoing	High	Implementation stage. On going
	Draft asset maintenance plans for all asset categories.	Director Technical Services & Accountant Assets	31-Mar-24	Ongoing	High	Implementation stage. On going
	Perform a municipal strategic asset assessment programme.	Chief Financial Officer & Accountant Assets	31-Mar-24	Ongoing	High	Implementation stage. On going
	Update master plans for all Infrastructure assets.	Manager Water and Sanitation, Manager Civil Services, Manager Town Planning & Manager Solid Waste	31-Mar-24	Appointments were made to update master plans. Meetings has been held with consultants. SDF to be completed by 30 June 2023. The master plan for solid waste has been received and will go out on a public participation process. The Water and Waste Water Master plan is expected to be received in February 2024, after which it also has to go out on a public participation process. Service Provider has started with roads master plan.	High	Implementation stage. On going
	Perform a land audit to identify all municipal assets.	Manager Administration & Accountant Assets	30-Mar-24	The asset department is currently busy with the reconciliation of the asset register and the Cape Farming mapping system. To be completed by end of September 2023. Service provider to be appointed to perform land audit, once reconciliation is completed.	Medium	Implementation stage. Service provider still to be appointed to perform land audit.
	Perform performance assessment of all municipal properties.	Manager Administration & Accountant Assets	30-Sep-23	The asset department is currently busy with the reconciliation of the asset register and the Cape Farming mapping system. To be completed by end of September 2023. Service provider to be appointed to perform land audit, once reconciliation is completed.	Medium	Implementation stage. Service provider still to be appointed to perform land audit.
	Draft a municipal asset management strategy inclusive of a performance and disposal framework.	Chief Financial Officer & Accountant Assets	Annually	Asset Management Policy was aligned with the SCM policy and Asset Transfer Regulations	Medium	Implemented
	Review and Implement electronic Contract Management system	Manager Supply Chain	Annually	Implemented for the current year	Medium	Implemented
	Develop and centralise online Procurement and Record Management System with a document checklist for each bid.	Manager Supply Chain	Annually	Implemented for the current year.	High	Implemented
	Organise training for all Bid Committees	Manager Supply Chain	Annually	Training done - 22 AUGUST 2023	High	Implemented
	Develop standard operating procedures for all procurement cycles	Manager Supply Chain	Annually	Implemented for the current year	High	Implemented
	Finalize placement of staff	Manager Human Resources	30-Apr-24	Department Local Government to assist with new staff establishment. Estimated implementation will be 2023-24 financial year.	High	on going
	Draft and amend Job descriptions	Manager Human Resources	30-Apr-24	Amended as duties changes	High	on going
	Send post/job description for job evaluation	Manager Human Resources	Quarterly	Done on quarterly basis if applicable.	High	Implemented. On going
	Fill critical vacancies – Municipal Manager, Director Engineering Services, Director Finance and key management staff	Municipal Manager & Manager Human Resources	30-Oct-23	All senior management positions filled	Adverse	Positions filled, Accountant Credit control prioritised and still to be filled

COLOUR CODE	
URGENT/ OVERDUE	
WIP	
COMPLETED	
ONGOING	

Figure 4: Progress on Budget Funding Plan

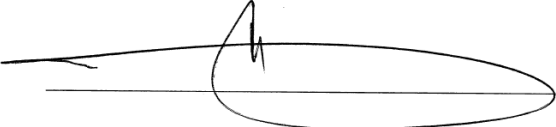
1.3.3 Compliance in terms of Municipal Debt Relief

1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly			Notes/Comments	
 <p>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p>				
Municipality Self-Assessment				
Certificate of Compliance: Municipal Debt Relief Conditions for Application				
Period		May24		
National Financial Year		2023/24		
Demarcation Code of Municipality being assessed		WC012		
District	#NAME?			
Demarcation Description	#NAME?			
I, G.F. Matthyse, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:				
Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list				
Condition 6.3 + 6.12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption)			
1	6.12.2 - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes		Only one invoice received and paid during May. This has been reported to Department of Water Affairs as well as PT. Awaiting April invoices from the Department.
2	6.12.2 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	Yes		
3	6.12.2 - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes		
4	6.3.1 - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "new arrears" (March 2023 and /or subsequent current account(s) up to the date of NT approval of the application.</i>	Yes		
5	6.3.2 6.3.3 - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	Yes		
6	6.3.4 - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes		
7	6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2023/24 Main Adjustment MTREF	The Municipality continues to report on the progress on the Budget Funding Plan	
8	6.4.1 - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	Yes		
9	6.4.1 - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	No	Operating Deficit before capital transfers	
10	6.4.1 - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to "balance" the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this as: "No"</i>	Yes		
11	6.4.2 - If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - if the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No"</i>	N/A - the MTREF is funded		
12	6.4.2 - If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/A		
13	6.4.2 - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes		
14	6.5 Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes		

	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	Only 407 of the evrens do not have consolidated accounts. Consolidation of these accounts are at 40%
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	The municipality blocks and disconnects indigent consumers as well.
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 yet to restrict the supply of water
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? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	No	The municipality does not have flo-meters or smart pre-paid meters yet to restrict the supply of water and does not restrict indigents to the national limit for FBS. The Municipality is in the process of procuring smart pre-paid meters.
	6.6	Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
	6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes	
		<i>Note – although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>		
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :		
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 6.7.2.	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 RT tender came into effect 01 June 2024. The municipality has submitted the letter to NT requesting to take part in the tender. Awaiting feedback from NT.
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	Policy is adopted for the 2024/25 financial year
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	The funding has been allocated with the 23/24 main adjustment budget. It was budgeted under operating expenditure as ownership and control will not be with the municipality once meters are installed.
	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	Differences has been reported to PT. The tool does not make provision for all the different categories of the municipalities and corresponding rebates. Awaiting feedback from PT.
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Na	
28	6.8.2	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://guploadportal.treasury.gov.za ?	Yes	
	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	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes	
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	No FRP	
		<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>		
	6.10	Provincial Treasury Note – Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:		
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	

		<i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>		
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
		<i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124 condition 6.11 (limitation on municipality borrowing powers) will only be enforced in relation to new loan terms (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>		
		6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	
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 commitments to pay the current Eskom accounts and bulk water accounts
		<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>		
39		Supporting evidence : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes	
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	
		<i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>		
PT: HOD/ NT / MM Name:		G.F. Matthyse		

Signature of HOD/ NT/ MM: 

Date: 14 June 2024

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

Figure 5: Municipal Compliance Certificate Municipal Debt Relief

1.3.3.2 Municipal Debt Relief Performance across period of participation

National Treasury		Province																																																				
Municipal Debt Relief		#NAME?																																																				
MFMA Circular No. 124		Code	District																																																			
Municipal Finance Management Act No. 56 of 2003		WC012	#NAME?																																																			
		Code Description	Cederberg																																																			
Monthly Performance Report																																																						
Municipal Details		Part A					Part B					Part C				Part D				Part E				Part F																														
		Eskom And Bulk water current account					Compliance with a funded MTRF					FRP/BFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges				Maximization of Revenue Base				Oversight				Compliance Status																						
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Compliance									
1.July	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	2%	Non Compliance									
2.August	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Non Compliance						
3.September	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Non Compliance					
4.October	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Non Compliance				
5.November	Cederberg	WC012	No	No	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	No	Yes	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	Non Compliance				
6.December	Cederberg	WC012	No	No	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	No	Yes	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	Non Compliance			
7.January	Cederberg	WC012	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	No	Yes	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	Non Compliance		
8.February	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	83%	Non Compliance		
9.March	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Non Compliance	
10.April	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Non Compliance	
11.May	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Non Compliance	
12.June	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	9%	Non Compliance

Figure 6: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

National Treasury													Province																																
Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003													WC																																
													Code	District	Code Description																														
													WC012	West Coast	Cederberg																														
Monthly Performance Report																																													
Municipal Details		Part A					Part B					Part C				Part D								Part E				Part F																	
		Ekom And Bulk water current account					Compliance with a funded MTRF					FRP/BFP & Tariff Assessment				Electricity and water as collection tools								Quarterly collection of property rates and services charges				Maximization of Revenue Base				Oversight				Compliance Status									
Month	Code Descr	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score		
1.July	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	NA	NA	NA	NA	No	No	No	No	No	No	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	71%		
2.August	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	NA	NA	NA	NA	No	No	No	No	No	No	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	
3.September	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	NA	NA	NA	NA	No	No	No	No	No	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
4.October	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	NA	NA	NA	NA	No	No	No	No	No	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
5.November	Cederberg WC012	No	No	No	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	NA	NA	NA	NA	No	No	No	No	No	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	68%	
6.December	Cederberg WC012	No	No	No	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	NA	NA	NA	NA	No	No	No	No	No	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	68%	
7.January	Cederberg WC012	No	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	NA	NA	NA	NA	No	No	No	No	No	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	
8.February	Cederberg WC012	No	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	NA	NA	NA	NA	No	No	No	No	No	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	
9.March	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	NA	NA	NA	NA	No	No	No	No	No	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	76%	
10.April	Cederberg WC012	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	NA	NA	NA	NA	No	No	No	No	No	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
11.May	Cederberg WC012																																											0%	
12.June	Cederberg WC012																																												0%

Figure 7: Provincial Treasury Compliance Assessment

The figure above reflects the Provincial Treasury’s compliance score for the previous month. In accordance with PT’s assessment, the Municipality scored compliance of 78% for May 2024, an improvement from 76% in April.

1.3.3.4 Collection Rate Information

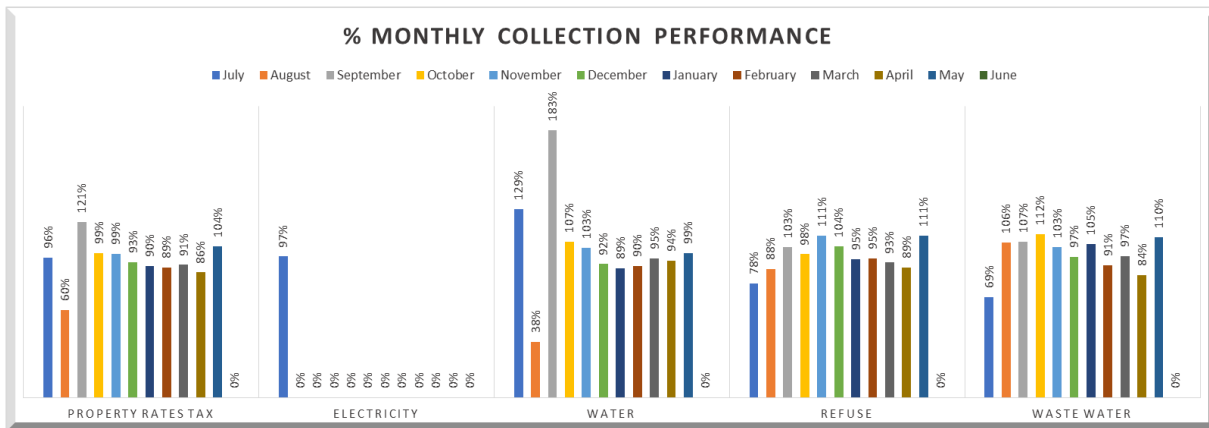


Figure 8: Monthly Collection Performance per service

National Treasury					Municipal Details															
Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003					Western Cape															
					Code	District	Municipality	Period Monitored	No. Of Wards											
					WC012		Cederberg	2405	6											
Collection Rate Assessment																				
Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2	Summary - Quarter 3				Q3	Summary - Quarter 4				Q4
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	43 262 400	54 943 051	8 321 798	87%	87%	49 116 175	47 582 454	1 533 722	97%	97%	51 142 373	46 118 143	5 027 229	90%	90%	34 055 358	32 327 423	1 727 934	95%	95%
2.Collection excl. Eskom supplied areas	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
3.Collection: Property Rates	24 958 111	20 283 072	4 674 439	81%	81%	15 125 157	15 189 591	(64 434)	100%	100%	15 947 372	14 589 710	1 357 662	91%	91%	10 514 093	10 160 911	353 182	97%	97%
4.Total average collection: Electricity (Municipal supplied areas)	21 617 386	20 774 022	842 774	96%	96%	15 400 402	17 028 424	(638 023)	104%	104%	17 699 302	16 702 857	996 445	94%	94%	12 003 857	12 047 547	(43 691)	100%	100%
5.Total average collection: Water	6 916 193	7 795 954	(959 760)	114%	114%	7 505 359	7 797 994	(291 635)	104%	104%	8 746 670	8 490 359	256 311	97%	97%	5 579 193	4 520 430	1 058 763	97%	97%
6.Total average collection: Wastewater	3 674 384	2 604 190	1 070 200	71%	71%	3 688 935	2 931 559	757 376	79%	79%	3 328 674	2 869 947	458 728	86%	86%	2 242 028	2 011 866	230 172	86%	86%
7.Total average collection: Refuse	3 387 334	2 612 235	775 099	77%	77%	3 128 910	2 723 721	405 189	87%	87%	2 940 482	2 630 408	310 074	89%	89%	1 991 025	1 801 616	189 409	90%	90%
8.Total average collection: Interest	2 812 023	901 979	1 910 044	32%	32%	2 298 413	901 164	1 396 249	40%	40%	2 473 863	834 933	1 638 940	34%	34%	1 624 051	881 274	742 777	54%	54%

Figure 9: Collection Rate per Quarter

Collection Rate Assessment															
Total Aggregate Collection															
10.April - Reporting for March in April				11.May - Reporting for April in May				12.June - Reporting for May in June				Summary - Quarter 4			
Billing For	Collection in	R. Billing not	% Collection	Billing For	Collection in	R. Billing not	% Collection	Billing For	Collection in	R. Billing not	% Collection	Billing	Collection	R. Billing not	% Collection
March	April	collected		April	May	collected		May	June	collected		Q4	Q4	Q4	Q4
1.Collection for whole demarcation	14 729 476	14 944 274	2 365 253	85%	17 335 932	17 963 246	326 314	104%	-	-	-	34 055 538	32 327 423	1 727 934	95%
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	-	-	#DIV/0!
3.Collection: Property Rates	5 190 305	4 875 324	814 981	94%	5 324 498	5 285 787	38 711	99%	-	-	-	10 514 603	10 160 911	353 693	97%
4.Total average collection: Electricity (Municipal supplied areas)	5 827 652	5 191 773	635 879	89%	6 176 205	6 855 774	0	111%	-	-	-	12 003 857	12 047 547	(43 690)	100%
5.Total average collection: Water	2 719 721	2 280 872	438 848	84%	2 859 472	3 143 817	0	110%	-	-	-	5 579 193	5 424 210	154 983	97%
6.Total average collection: Wastewater	1 175 340	863 052	308 308	74%	1 170 878	1 148 813	22 065	98%	-	-	-	2 342 038	2 011 866	330 173	86%
7.Total average collection: Refuse	980 605	801 895	176 709	82%	1 051 600	997 721	13 880	99%	-	-	-	1 991 605	1 801 616	189 989	90%
8.7.Total average collection: Interest	840 782	349 457	491 325	42%	783 279	531 617	251 662	68%	-	-	-	1 624 061	883 274	740 787	54%

Complete This Section															
Quarter 4 Performance Per Ward															
10.April				11.May				12.June				Q4			
Services	Electricity Supplier	Ward Name & Number	Billing For	Collection in	Rand Value of Billing not collected	% Collection	Billing For	Collection in	Rand Value of Billing not collected	% Collection	Billing For	Collection in	Rand Value of Billing not collected	% Collection	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	337 095	388 306	0	115%	386 927	268 613	118 315	69%	-	-	-	#DIV/0!	
Electricity			263 115	110 155	152 960	42%	359 236	507 393	0	141%	-	-	-	#DIV/0!	
Water			24 925	24 256	670	97%	28 781	24 627	4 154	86%	-	-	-	#DIV/0!	
Refuse			7 349	5 566	1 682	77%	7 349	6 292	1 056	86%	-	-	-	#DIV/0!	
Waste Water			24 939	10 262	14 677	41%	18 240	5 109	13 131	28%	-	-	-	#DIV/0!	
Interest	71 440	59 139	12 301	83%	70 770	639	70 130	1%	-	-	-	#DIV/0!			
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	799 902	855 790	0	107%	799 020	858 611	0	107%	-	-	-	#DIV/0!	
Electricity			2 237 624	1 968 016	269 608	88%	2 336 194	2 406 938	0	103%	-	-	-	#DIV/0!	
Water			476 954	616 497	0	129%	562 853	654 805	0	116%	-	-	-	#DIV/0!	
Refuse			223 945	227 520	0	102%	213 143	244 605	0	115%	-	-	-	#DIV/0!	
Waste Water			266 847	254 845	12 002	96%	271 598	305 694	0	113%	-	-	-	#DIV/0!	
Interest	70 041	71 982	0	103%	(18 655)	110 330	0	-591%	-	-	-	#DIV/0!			
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 254 213	1 128 878	125 335	90%	1 317 794	1 305 536	12 258	99%	-	-	-	#DIV/0!	
Electricity			2 109 474	2 015 038	94 436	96%	2 279 034	2 389 505	0	114%	-	-	-	#DIV/0!	
Water			1 072 034	899 571	172 363	84%	1 054 171	1 046 933	7 239	99%	-	-	-	#DIV/0!	
Refuse			321 788	279 146	42 642	87%	366 361	354 599	11 762	97%	-	-	-	#DIV/0!	
Waste Water			420 814	337 639	83 175	80%	474 376	447 905	26 471	94%	-	-	-	#DIV/0!	
Interest	189 901	74 940	114 961	39%	236 560	119 992	116 568	51%	-	-	-	#DIV/0!			
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	701 670	631 748	69 922	90%	708 156	784 119	0	111%	-	-	-	#DIV/0!	
Electricity			378 505	295 206	83 299	78%	375 561	499 864	0	133%	-	-	-	#DIV/0!	
Water			421 140	290 281	130 858	69%	469 928	466 017	3 912	99%	-	-	-	#DIV/0!	
Refuse			174 579	107 881	66 698	62%	175 799	143 383	32 415	82%	-	-	-	#DIV/0!	
Waste Water			191 684	88 804	102 881	46%	178 195	121 507	56 688	68%	-	-	-	#DIV/0!	
Interest	241 602	77 565	164 036	32%	243 132	179 837	63 295	74%	-	-	-	#DIV/0!			
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 337 856	1 269 854	68 002	95%	1 353 233	1 508 825	0	111%	-	-	-	#DIV/0!	
Electricity			838 116	802 520	35 497	96%	825 364	851 180	0	103%	-	-	-	#DIV/0!	
Water			724 321	449 370	274 951	62%	743 442	950 730	0	128%	-	-	-	#DIV/0!	
Refuse			244 609	181 260	63 349	74%	241 214	242 865	0	101%	-	-	-	#DIV/0!	
Waste Water			239 158	145 322	93 836	61%	224 554	251 208	0	112%	-	-	-	#DIV/0!	
Interest	177 801	58 974	118 827	33%	157 913	109 459	48 455	69%	-	-	-	#DIV/0!			
Property Rates Tax	Eskom supplied	Ward 6	759 368	600 547	158 820	79%	759 368	560 083	199 285	74%	-	-	-	#DIV/0!	
Electricity			817	739	78	90%	817	895	0	110%	-	-	-	#DIV/0!	
Water			346	797	0	230%	296	225	72	77%	-	-	-	#DIV/0!	
Refuse			7 735	2 422	5 313	31%	7 735	5 976	1 759	77%	-	-	-	#DIV/0!	
Waste Water			27 718	26 180	1 538	94%	3 914	17 389	0	444%	-	-	-	#DIV/0!	
Interest	89 998	6 858	83 140	8%	93 559	11 560	81 999	12%	-	-	-	#DIV/0!			

Figure 10: Monthly Collection

The figures above depict the monthly and quarterly collection rate from the template as prescribed. Though all information has been filled out, it does not pull through for electricity. The municipality will engage with PT on this matter.

1.3.3.5 Indigent Information

National Treasury		Municipal Debt Relief																
Municipal Finance Management Act No. 56 of 2003		Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))																
Instruction - complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)																		
Description	Ref	Current Year - 2023/2024				2023/2024 - Monthly Monitoring												
		As Per Debt Relief Application	Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																	
Water: (Include All Indigent households also in Eskom supplied areas)																		
Indigent HH's with piped water inside dwelling						1 428	1 432	1 738	1 880	2 055	2 078	2 128	2 182	2 196	2 200	2 202		
Indigent HH's with piped water inside yard (but not in dwelling)																		
Indigent HH's using public tap (at least min. service level)	2																	
Indigent HH's with other water supply (at least min. service level)	3					1 428	1 432	1 738	1 880	2 055	2 078	2 128	2 182	2 196	2 200	2 202		
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	4																	
Indigent HH's using public tap (< min. service level)																		
Indigent HH's with other water supply (< min. service level)	4																	
Indigent HH's with No water supply																		
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total																		
Total number of registered indigent households	5					1 428	1 432	1 738	1 880	2 055	2 078	2 128	2 182	2 196	2 200	2 202		
Status of Water meters:																		
Number of Indigent HH's with prepaid Water																		
Number of Indigent HH's with conventional metered Water						1 428	1 432	1 738	1 880	2 055	2 078	2 128	2 182	2 196	2 200	2 202		
Number of Indigent HH's NOT metered currently - Water																		
Number of Indigent HH's with NO Water supply - No metering																		
Total number of registered indigent households	10					1 428	1 432	1 738	1 880	2 055	2 078	2 128	2 182	2 196	2 200	2 202		
Status of unlimited supply of Water:																		
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month																		
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																		
Total number of registered indigent households receiving unlimited supply - Water																		
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																	
Energy: (Include All Indigent households also in Eskom supplied areas)																		
Indigent HH's with Electricity (at least min. service level)																		
Indigent HH's with Electricity - prepaid (min. service level)																		
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total																		
Indigent HH's with Electricity (< min. service level)																		
Indigent HH's with Electricity - prepaid (< min. service level)						8	8	13	13	16	16	16	16	16	16	16	15	
Indigent HH's with other energy sources						1 672	1 715	1 987	2 006	2 198	2 134	2 138	2 076	2 061	2 065	2 204		
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total																		
Total number of registered indigent households	5					1 680	1 723	2 000	2 019	2 214	2 150	2 154	2 092	2 077	2 081	2 219		
Status of Electricity meters:																		
Number of Indigent HH's with prepaid Electricity						1 672	1 715	1 987	2 006	2 198	2 134	2 138	2 076	2 061	2 065	2 204		
Number of Indigent HH's with conventional metered Electricity						8	8	13	13	16	16	16	16	16	16	15		
Number of Indigent HH's NOT metered currently - Electricity																		
Number of indigent HH's with other energy sources - No metering																		
Total number of registered indigent households	12					1 680	1 723	2 000	2 019	2 214	2 150	2 154	2 092	2 077	2 081	2 219		
Status of unlimited supply of Electricity:																		
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																		
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																		
Total number of registered indigent households receiving unlimited supply - Electricity																		
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																	
Number of ALL Households receiving Free Basic Service (including registered indigent households)	7																	
Water (6 kilolitres per household per month)						1 428	1 432	1 738	1 880	2 055	2 078	2 128	2 182	2 196	2 200	2 202		
Electricity/other energy (50kwh per household per month)						1 680	1 723	2 000	2 019	2 214	2 150	2 154	2 092	2 077	2 081	2 219		
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																		
Water (6 kilolitres per household per month)																		
Electricity/other energy (50kwh per household per month)																		
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																		
Water (6 kilolitres per household per month)																		
Electricity/other energy (50kwh per household per month)																		
Total cost of FBS Water and Electricity provided to ALL Households	8																	
Highest level of free service provided per household (ALL Households)																		
Property rates (R value threshold)																		
Water (kilolitres per household per month)						6	6	6	6	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)						245	245	245	245	245	245	245	245	245	245	245	245	245
Sanitation (Rand per household per month)						50	50	50	50	50	50	50	50	50	50	50	50	50
Electricity (kwh per household per month)																		
Refuse (average litres per week)						240	240	240	240	240	240	240	240	240	240	240	240	240
Revenue cost of subsidised services provided for ALL Households (R'000)	9																	
Residential Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)																	
PSI Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(b)																	
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA)																		
Water (in excess of 6 kilolitres per indigent household per month)	15																	
Sanitation (in excess of free sanitation service to indigent households)	16																	
Electricity/other energy (in excess of 50 kwh per indigent household per month)																		
Refuse (in excess of one removal a week for indigent households)																		
Municipal Housing - rental rebates	6																	
Housing - top structure subsidies																		
Other																		
Total revenue cost of subsidised services provided																		

Figure 11: Indigents information per month

1.3.3.6 Property Rates Reconciliation

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 4					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6107	6107	0	3 076 230 000.00	3 076 230 000.00	-
Industrial	4	4	0	3 917 000.00	3 917 000.00	-
Business and Commercial	602	602	0	1096 967 000.00	1096 967 000.00	-
Agricultural	1509	1509	0	4 404 805 000.00	4 404 805 000.00	-
Mining	0	0	0	-	-	-
State Owned for Public Purpose	43	43	0	277 916 000.00	277 916 000.00	-
PSI	727	727	0	80 110 000.00	80 110 000.00	-
PBO	15	15	0	17 380 000.00	17 380 000.00	-
Multi Use	0	0	0	-	-	-
Vacant	1297	1297	0	272 518 000.00	272 518 000.00	-
POW	39	39	0	76 703 000.00	76 703 000.00	-
Municipal	28	28	0	5 890 000.00	5 890 000.00	-
Other	163	163	0	128 059 000.00	128 059 000.00	-
	10534	10534	0	9 440 495 000.00	9 440 495 000.00	-
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	3 104 670	3 083 993	20 677	9 314 011.14	9 251 979.09	62 032.05
Industrial	5 952	769	5 184	17 856.87	2 306.19	15 550.68
Business and Commercial	1666 958	604 529	1062 430	5 000 875.10	1813 586.16	3 187 288.94
Agricultural	1293 846	940 899	352 947	3 881 537.34	2 822 695.77	1058 841.57
Mining	-	-	-	-	-	-
State Owned for Public Purpose	422 323	76 828	345 495	1266 969.02	230 484.45	1036 484.57
PSI	16 478	271 961	- 255 483	49 435.10	815 883.69	- 766 448.59
PBO	5 107	8 072	- 2 964	15 321.47	24 214.56	- 8 893.09
Multi Use	-	-	-	-	-	-
Vacant	320 320	425 197	- 104 877	960 960.47	1275 592.44	- 314 631.97
POW	90 157	13 861	76 297	270 472.23	41582.25	228 889.98
Municipal	-	7 206	- 7 206	-	216 16.65	- 216 16.65
Other	-	22 019	- 22 019	-	66 056.73	- 66 056.73
Total	R6 925 812.91	R5 455 332.66	R1470 480.25	20 777 438.73	16 365 997.98	4 411440.75

Figure 12: Property Rates Reconciliation

This month's reconciliation includes changes per the supplementary valuation roll.

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. This has been reported to PT and will be followed up.

1.3.3.7 Reconciliation of payments to Bulk Suppliers

ESKOM PAYMENTS 2023/2024										
LOCATION	ACC NUMBER	Apr-24				May-24				
		Invoice Date	Due Date	Amount	Payment Date	Invoice Date	Due Date	Amount	Payment Date	
ALGERIA BOSBOUSTASIE 5001886097	5001886097	05-04-2024	30-04-2024	R 1 247.59	29-04-2024	07-05-2024	01-06-2024	R 1 386.21	31-05-2024	
ONTSOUTINGSANLEG 5377939292	5377939292	17-04-2024	17-05-2024	R 5 376.58	16-05-2024	16-05-2024	15-06-2024	R 5 234.12		
CDAL PROEFPLAAS 5421499776	5421499776	05-04-2024	30-04-2024	R 7 218.85	29-04-2024	07-05-2024	01-06-2024	R 8 918.85	31-05-2024	
EBAY DORP 5633644454	5633644454	22-04-2024	22-05-2024	R 481 300.48	21-05-2024	20-05-2024	19-06-2024	R 440 750.55		
WADRIFT 1 POMPSTASIE 5710236842	5710236842	17-04-2024	17-05-2024	R 69 032.81	16-05-2024	23-05-2024	22-06-2024	R 66 466.44		
LBAY DORP 6627012482	6627012482	19-04-2024	20-05-2024	R 1 507 835.59	16-05-2024	21-05-2024	20-06-2024	R 1 569 630.08		
CDAL DORP 6779486465	6779486465	22-04-2024	22-05-2024	R 2 878 720.05	21-05-2024	17-05-2024	17-06-2024	R 3 204 410.80		
WADRIFT 2 BOORGAT 6829354180	6829354180	19-04-2024	14-05-2024	R 32 893.04	13-05-2024	21-05-2024	15-06-2024	R 32 893.04		
KLEIN KLIPHEUWEL BOORGAT 6897791850	6897791850	19-04-2024	14-05-2024	-R 1 132.06	Account in credit	21-05-2024	15-06-2024	R 2 032.97		
WAAIHOEK 6983620040	6983620040	17-04-2024	17-05-2024	R 19 197.61	16-05-2024	16-05-2024	15-06-2024	R 16 122.20		
BONTE HEUWEL 7039295180	7039295180	18-04-2024	13-05-2024	-R 11 452.74	Account in credit					
ALGERIA SKILPAD DORP 7460413421	7460413421	05-04-2024	30-04-2024	R 2 848.53	29-04-2024	07-05-2024	01-06-2024	R 3 165.03	31-05-2024	
PETERSFIELD 7486207260	7486207260	05-04-2024	30-04-2024	-R 79 284.93	Account in credit	07-05-2024	01-06-2024	-R 75 185.29	Account in credit	
GRAAFW DORP 8260124924	8260124924	17-04-2024	17-05-2024	R 584 422.63	16-05-2024	17-05-2024	17-06-2024	R 564 857.70		
CDAL WASTE WATER PLANT 8287424551	8287424551	11-04-2024	11-05-2024	R 210 603.73	10-05-2024	13-05-2024	12-06-2024	R 231 784.23	06-06-2024	
CDAL BOREHOLE 2/BOSCHKLOOF POMPSTASIE 50KVA 8774598833	8774598833	14-04-2024	14-05-2024	R 3 979.30	13-05-2024	20-05-2024	19-06-2024	R 3 353.06		
LEIPOLDVILLE BOORGAT POMP 8926469644	8926469644	19-04-2024	14-05-2024	R 18 595.27	13-05-2024	21-05-2024	15-06-2024	R 18 595.27		
LEIPOLDVILLE FBE'S 9003055662	9003055662	10-04-2024	10-05-2024	R 2 384.09	09-05-2024	16-05-2024	15-06-2024	R 2 384.09		
BOSCHKLOOF BOORGATE/POMPSTASIE 200KVA 9251775291	9251775291	11-04-2024	11-05-2024	R 128 736.75	10-05-2024	13-05-2024	12-06-2024	R 138 631.83	06-06-2024	
CLANW DORP 9571810478	9571810478	22-04-2024	22-05-2024	R 3 483 993.69	21-05-2024	20-05-2024	19-06-2024	R 3 087 485.15		
GRAAFW PLAAS 9581081208	9581081208	25-04-2024	20-05-2024	R 3 344.36	16-05-2024	21-05-2024	15-06-2024	R 3 516.60		
SOMERGRON 9622581180	9622581180	26-04-2024	21-05-2024	R 8 015.05	16-05-2024	28-05-2024	22-06-2024	R 6 111.08		
SANVELD WATER SKEMA (RIETFOONTEIN) 9792412008	9792412008	19-04-2024	14-05-2024	R 54 719.09	13-05-2024	21-05-2024	15-06-2024	R 45 918.87		
BOSBOU POMPSTASIE 9871219263	9871219263	18-04-2024	13-05-2024	-R 1 537.92	Account in credit					

Figure 13: Bulk Electricity - Summary of Invoices & Payments

DEPARTMENT WATER & SANITATION - MAY 2024					
Apr-24					
CUSTOMER NO.	CONTRACT NO.	Invoice Date	Due Date	Amount	Payment Date
22107729	102010402			Not received	
22107765	102010449			Not received	
22107694	102020278			Not received	
22107738	102020282			Not received	
22107747	102020292			Not received	
22107783	102010472			Not received	
22109157	102011107			Not received	
22109175	102020359			Not received	
22109184	102011146			Not received	
22109371	100081130			Not received	
22091807	102005582			Not received	
22091825	102005592			Not received	
22110797	100258300	30-04-2024	31-05-2024	R 25 493.98	30-05-2024
22110797	102021306			Not received	
22114016	102022807			Not received	
TOTAL				R 25 493.98	

Figure 14: Bulk Water: Summary of Invoices and Payments

The figures in section 1.3.3.7 displays the invoice amounts, invoice date and payment date to determine whether bulk suppliers has been paid within 30 days as prescribed. Proof of invoices and payments are also loaded onto GoMuni as it is too large to include in this report.

Control accounts for Bulk Water and Bulk Electricity has been updated. This should address the mSCOA differences experienced.

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 - M11 May									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	70 382	73 339	73 876	5 380	68 484	67 657	827	1%	73 876
Service charges	170 122	171 976	182 148	15 581	169 873	164 963	4 910	3%	182 148
Investment revenue	1 893	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 893	1 269	2 792	701	4 483	2 382	2 101	88%	2 792
Other own revenue	127 253	125 118	162 487	5 026	106 621	144 894	(38 273)	-26%	-
Total Revenue (excluding capital transfers and contributions)	371 542	371 702	421 303	26 688	349 461	379 896	(30 435)	-8%	421 303
Employee costs	124 857	144 683	136 130	9 994	120 223	125 796	(5 573)	-4%	136 130
Remuneration of Councillors	5 697	6 139	6 192	503	5 611	5 414	197	4%	6 192
Depreciation and amortisation	25 437	29 617	28 606	2 305	26 226	26 340	(114)	-0%	28 606
Interest	13 042	15 789	10 932	886	7 670	10 154	(2 484)	-24%	10 932
Inventory consumed and bulk purchases	103 046	107 414	115 635	8 632	88 843	105 047	(16 204)	-15%	115 635
Transfers and subsidies	358	30	223	-	3	177	(174)	-99%	223
Other expenditure	94 231	91 128	129 359	12 748	87 489	113 396	(25 907)	-23%	129 359
Total Expenditure	366 668	394 800	427 078	35 070	336 065	386 324	(50 259)	-13%	427 078
Surplus/(Deficit)	4 874	(23 098)	(5 775)	(8 381)	13 395	(6 428)	19 824	-308%	(5 775)
Transfers and subsidies - capital (monetary allocations)	43 139	71 080	67 854	6 212	29 807	62 369	(32 562)	-52%	67 854
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	48 013	47 981	62 079	(2 169)	43 203	55 941	(12 738)	-23%	62 079
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	48 013	47 981	62 079	(2 169)	43 203	55 941	(12 738)	-23%	62 079
Capital expenditure & funds sources									
Capital expenditure	48 049	85 995	83 937	10 916	44 427	80 970	(36 543)	-45%	83 937
Capital transfers recognised	43 139	71 080	67 854	6 211	32 241	65 530	(33 289)	-51%	67 854
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 910	14 915	16 083	4 706	12 186	15 440	(3 254)	-21%	16 083
Total sources of capital funds	48 049	85 995	83 937	10 916	44 427	80 970	(36 543)	-45%	83 937
Financial position									
Total current assets	79 026	43 804	46 099		102 812				46 099
Total non current assets	757 906	826 464	812 875		779 101				812 875
Total current liabilities	117 376	124 008	41 522		82 329				41 522
Total non current liabilities	102 849	103 202	138 665		139 674				138 665
Community wealth/Equity	616 707	643 057	678 786		659 910				678 786
Cash flows									
Net cash from (used) operating	56 336	86 434	56 410	(933)	106 886	79 860	(27 026)	-34%	56 410
Net cash from (used) investing	(35 904)	(83 495)	(81 937)	(11 025)	(47 420)	(33 773)	13 647	-40%	(81 937)
Net cash from (used) financing	(3 470)	(1 735)	(1 721)	(17)	(1 023)	(1 203)	(180)	15%	(1 721)
Cash/cash equivalents at the month/year end	28 778	1 233	1 530	-	87 221	73 662	(13 558)	-18%	1 530
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	15 722	8 058	5 828	5 022	4 227	3 662	24 797	67 983	135 300
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	1 117	-	1 117

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Government and administration</i>		147 037	148 543	158 573	6 703	141 536	144 219	(2 683)	-2%	158 573
Executive and council		50 960	53 413	53 738	-	53 713	49 238	4 475	9%	53 738
Finance and administration		96 077	95 130	104 835	6 703	87 823	94 981	(7 158)	-8%	104 835
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		47 464	30 086	55 243	3 228	19 267	48 301	(29 034)	-60%	55 243
Community and social services		7 067	9 536	9 482	439	8 243	9 284	(1 040)	-11%	9 482
Sport and recreation		2 960	2 839	3 596	93	2 942	3 208	(266)	-8%	3 596
Public safety		10 010	11 487	34 163	940	3 099	28 670	(25 572)	-89%	34 163
Housing		27 426	6 224	8 002	1 756	4 983	7 139	(2 156)	-30%	8 002
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 931	11 938	10 853	555	8 686	9 993	(1 307)	-13%	10 853
Planning and development		2 474	2 419	2 159	249	1 991	2 126	(136)	-6%	2 159
Road transport		14 457	9 520	8 694	307	6 695	7 867	(1 171)	-15%	8 694
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		203 250	252 215	264 488	22 414	209 779	239 752	(29 973)	-13%	264 488
Energy sources		131 551	148 915	166 123	15 568	134 378	148 911	(14 534)	-10%	166 123
Water management		35 683	53 300	44 205	2 786	37 176	42 163	(4 987)	-12%	44 205
Waste water management		19 970	33 808	29 419	3 041	23 838	27 191	(3 353)	-12%	29 419
Waste management		16 045	16 192	24 742	1 018	14 388	21 487	(7 099)	-33%	24 742
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	414 681	442 782	489 157	32 900	379 268	442 265	(62 997)	-14%	489 157
Expenditure - Functional										
<i>Government and administration</i>		114 092	120 159	130 123	9 429	96 218	117 685	(21 467)	-18%	130 123
Executive and council		11 790	14 487	14 455	999	12 177	12 736	(559)	-4%	14 455
Finance and administration		101 258	104 466	114 476	8 349	83 026	103 854	(20 828)	-20%	114 476
Internal audit		1 044	1 207	1 193	81	1 015	1 095	(80)	-7%	1 193
<i>Community and public safety</i>		56 346	52 818	75 887	9 420	60 097	66 882	(6 785)	-10%	75 887
Community and social services		8 850	13 366	12 519	649	7 702	11 514	(3 812)	-33%	12 519
Sport and recreation		12 034	13 741	13 633	965	11 866	12 510	(644)	-5%	13 633
Public safety		18 845	22 080	43 030	5 860	36 367	37 059	(692)	-2%	43 030
Housing		16 617	3 631	6 705	1 946	4 162	5 799	(1 637)	-28%	6 705
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		24 157	28 742	28 211	1 830	23 861	25 910	(2 049)	-8%	28 211
Planning and development		10 160	12 465	12 081	774	10 183	11 090	(907)	-8%	12 081
Road transport		13 997	16 277	16 131	1 055	13 679	14 821	(1 142)	-8%	16 131
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		172 072	193 082	192 856	14 390	155 889	175 847	(19 958)	-11%	192 856
Energy sources		108 316	121 419	122 377	9 252	95 918	112 096	(16 178)	-14%	122 377
Water management		27 653	33 566	30 849	2 055	26 735	27 876	(1 141)	-4%	30 849
Waste water management		20 100	21 188	21 723	1 744	18 049	19 834	(1 785)	-9%	21 723
Waste management		16 003	16 909	17 907	1 340	15 188	16 042	(854)	-5%	17 907
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	366 668	394 800	427 078	35 070	336 065	386 324	(50 259)	-13%	427 078
Surplus/ (Deficit) for the year		48 013	47 981	62 079	(2 169)	43 203	55 941	(12 738)	-23%	62 079

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) - M11 May										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	50 960	53 413	53 438	-	53 413	48 981	4 432	9.0%	53 438
Vote 2 - Office of Municipal Manager		-	-	300	-	300	257	43	16.7%	300
Vote 3 - Financial Administrative Services		93 166	92 287	99 831	7 159	84 491	90 631	(6 141)	-6.8%	99 831
Vote 4 - Community Development Services		9 004	11 911	9 436	596	8 247	9 524	(1 277)	-13.4%	9 436
Vote 5 - Corporate and Strategic Services		804	460	2 597	(612)	1 033	2 138	(1 104)	-51.7%	2 597
Vote 6 - Planning and Development Services		2 632	2 419	2 301	249	1 991	2 248	(257)	-11.4%	2 301
Vote 7 - Public Safety		13 804	15 337	40 727	1 247	9 414	34 371	(24 956)	-72.6%	40 727
Vote 8 - Electricity		131 551	148 915	166 123	15 568	134 378	148 911	(14 534)	-9.8%	166 123
Vote 9 - Waste Management		16 045	16 192	24 742	1 018	14 388	21 487	(7 099)	-33.0%	24 742
Vote 10 - Waste Water Management		19 970	33 808	29 419	3 041	23 838	27 191	(3 353)	-12.3%	29 419
Vote 11 - Water		35 683	53 300	44 205	2 786	37 176	42 163	(4 987)	-11.8%	44 205
Vote 12 - Housing		27 426	6 224	8 002	1 756	4 983	7 139	(2 156)	-30.2%	8 002
Vote 13 - Road Transport		10 675	5 678	4 442	-	2 675	4 017	(1 342)	-33.4%	4 442
Vote 14 - Sports and Recreation		2 960	2 839	3 596	93	2 942	3 208	(266)	-8.3%	3 596
Total Revenue by Vote	2	414 681	442 782	489 157	32 900	379 268	442 265	(62 997)	-14.2%	489 157
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 171	9 114	9 240	708	8 056	7 921	135	1.7%	9 240
Vote 2 - Office of Municipal Manager		13 730	18 423	17 349	1 003	13 382	16 046	(2 664)	-16.6%	17 349
Vote 3 - Financial Administrative Services		66 993	65 641	78 755	5 920	57 004	70 662	(13 658)	-19.3%	78 755
Vote 4 - Community Development Services		10 431	11 384	11 606	775	9 658	10 613	(955)	-9.0%	11 606
Vote 5 - Corporate and Strategic Services		23 332	25 111	21 942	1 510	15 636	20 488	(4 852)	-23.7%	21 942
Vote 6 - Planning and Development Services		8 572	11 224	11 377	772	8 960	10 464	(1 504)	-14.4%	11 377
Vote 7 - Public Safety		22 604	29 185	49 266	6 158	39 403	42 818	(3 415)	-8.0%	49 266
Vote 8 - Electricity		108 316	121 419	122 377	9 252	95 918	112 096	(16 178)	-14.4%	122 377
Vote 9 - Waste Management		16 003	16 909	17 907	1 340	15 188	16 042	(854)	-5.3%	17 907
Vote 10 - Waste Water Management		18 656	19 539	20 284	1 662	17 015	18 507	(1 492)	-8.1%	20 284
Vote 11 - Water		27 653	33 566	30 849	2 055	26 735	27 876	(1 141)	-4.1%	30 849
Vote 12 - Housing		16 617	3 631	6 705	1 946	4 162	5 799	(1 637)	-28.2%	6 705
Vote 13 - Road Transport		13 556	15 914	15 785	1 005	13 084	14 484	(1 401)	-9.7%	15 785
Vote 14 - Sports and Recreation		12 034	13 741	13 633	965	11 866	12 510	(644)	-5.1%	13 633
Total Expenditure by Vote	2	366 668	394 800	427 078	35 070	336 065	386 324	(50 259)	-13.0%	427 078
Surplus/ (Deficit) for the year	2	48 013	47 981	62 079	(2 169)	43 203	55 941	(12 738)	-22.8%	62 079

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) - M11 May										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		110 680	110 746	122 755	10 799	114 576	110 305	4 271	4%	122 755
Service charges - Water		30 633	31 298	31 837	2 529	29 766	29 121	645	2%	31 837
Service charges - Waste Water Management		14 417	14 660	14 799	1 236	13 733	13 550	183	1%	14 799
Service charges - Waste management		14 391	15 272	12 757	1 018	11 798	11 987	(189)	-2%	12 757
Sale of Goods and Rendering of Services		4 443	4 240	4 897	357	4 303	4 499	(196)	-4%	4 897
Agency services		3 782	3 841	4 252	307	4 020	3 850	170	4%	4 252
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9 964	10 876	6 547	535	5 897	6 506	(609)	-9%	6 547
Interest earned from Current and Non Current Assets		1 893	1 269	2 792	701	4 483	2 382	2 101	88%	2 792
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		747	941	771	60	684	727	(42)	-6%	771
Licence and permits		2	-	11	-	11	9	2	26%	11
Operational Revenue		946	704	3 012	(972)	3 022	2 522	500	20%	3 012
Non-Exchange Revenue										
Property rates		70 382	73 339	73 876	5 380	68 484	67 657	827	1%	73 876
Surcharges and Taxes		33	1	1	-	-	1	(1)	-100%	1
Fines, penalties and forfeits		10 570	11 555	34 216	994	3 206	28 722	(25 516)	-89%	34 216
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		90 589	89 549	95 207	3 370	81 648	86 803	(5 154)	-6%	95 207
Interest		-	-	4 212	374	3 829	3 370	460	14%	4 212
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	2 500	2 000	-	-	1 892	(1 892)	-100%	2 000
Other Gains		8 068	910	7 361	-	-	5 995	(5 995)	-100%	7 361
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		371 542	371 702	421 303	26 688	349 461	379 896	(30 435)	-8%	421 303
Expenditure By Type										
Employee related costs		124 857	144 683	136 130	9 994	120 223	125 796	(5 573)	-4%	136 130
Remuneration of councillors		5 697	6 139	6 192	503	5 611	5 414	197	4%	6 192
Bulk purchases - electricity		92 504	95 123	101 065	7 784	79 588	91 950	(12 361)	-13%	101 065
Inventory consumed		10 542	12 291	14 570	848	9 255	13 097	(3 843)	-29%	14 570
Debt impairment		34 449	30 239	56 212	7 992	47 937	48 497	(561)	-1%	56 212
Depreciation and amortisation		25 437	29 617	28 606	2 305	26 226	26 340	(114)	0%	28 606
Interest		13 042	15 789	10 932	886	7 670	10 154	(2 484)	-24%	10 932
Contracted services		35 485	33 651	36 089	2 917	16 680	32 562	(15 882)	-49%	36 089
Transfers and subsidies		358	30	223	-	3	177	(174)	-99%	223
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		24 162	26 328	29 698	1 839	22 872	26 342	(3 470)	-13%	29 698
Losses on Disposal of Assets		135	-	-	-	-	-	-	-	-
Other Losses		-	910	7 360	-	-	5 994	(5 994)	-100%	7 360
Total Expenditure		366 668	394 800	427 078	35 070	336 065	386 324	(50 259)	-13%	427 078
Surplus/(Deficit)		4 874	(23 098)	(5 775)	(8 381)	13 395	(6 428)	19 824	(0)	(5 775)
Transfers and subsidies - capital (monetary allocations)		43 139	71 080	67 854	6 212	29 807	62 369	(32 562)	(0)	67 854
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		48 013	47 981	62 079	(2 169)	43 203	55 941			62 079
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		48 013	47 981	62 079	(2 169)	43 203	55 941			62 079
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		48 013	47 981	62 079	(2 169)	43 203	55 941			62 079
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parentsubsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		48 013	47 981	62 079	(2 169)	43 203	55 941			62 079

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) - M11 May										
Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		9 356	4 938	2 515	-	2 185	2 440	(255)	-10%	2 515
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	1 800	-	-	-	326	(326)	-100%	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		731	13 177	-	-	-	1 859	(1 859)	-100%	-
Vote 12 - Housing		1 278	5 731	1 813	-	1 000	2 597	(1 597)	-61%	1 813
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	11 365	25 645	4 328	-	3 185	7 221	(4 037)	-56%	4 328
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		225	-	125	85	87	104	(18)	-17%	125
Vote 4 - Community Development Services		1 204	2 576	505	10	494	1 303	(808)	-62%	505
Vote 5 - Corporate and Strategic Services		239	1 165	1 513	1 011	1 334	1 372	(38)	-3%	1 513
Vote 6 - Planning and Development Services		16	-	1 234	-	1 226	1 060	167	16%	1 234
Vote 7 - Public Safety		-	-	40	-	-	32	(32)	-100%	40
Vote 8 - Electricity		21 396	37 691	38 413	4 872	20 901	36 567	(15 666)	-43%	38 413
Vote 9 - Waste Management		3	5 000	13 001	1 157	7 595	11 082	(3 487)	-31%	13 001
Vote 10 - Waste Water Management		262	12 618	10 182	1 591	4 424	10 000	(5 576)	-56%	10 182
Vote 11 - Water		1 241	700	9 861	995	1 485	8 369	(6 884)	-82%	9 861
Vote 12 - Housing		12 053	-	2 063	-	2 063	1 650	413	25%	2 063
Vote 13 - Road Transport		43	600	2 573	1 194	1 604	2 120	(516)	-24%	2 573
Vote 14 - Sports and Recreation		-	-	100	-	29	89	(60)	-68%	100
Total Capital single-year expenditure	4	36 684	60 350	79 609	10 916	41 242	73 749	(32 506)	-44%	79 609
Total Capital Expenditure		48 049	85 995	83 937	10 916	44 427	80 970	(36 543)	-45%	83 937
Capital Expenditure - Functional Classification										
Governance and administration		465	1 165	1 638	1 097	1 421	1 477	(56)	-4%	1 638
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		465	1 165	1 638	1 097	1 421	1 477	(56)	-4%	1 638
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		14 536	8 307	4 521	10	3 586	5 671	(2 084)	-37%	4 521
Community and social services		1 204	2 576	505	10	494	1 303	(808)	-62%	505
Sport and recreation		-	-	100	-	29	89	(60)	-68%	100
Public safety		-	-	40	-	-	32	(32)	-100%	40
Housing		13 331	5 731	3 876	-	3 063	4 247	(1 184)	-28%	3 876
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9 415	5 538	6 322	1 194	5 015	5 620	(605)	-11%	6 322
Planning and development		9 372	4 938	3 749	-	3 411	3 500	(89)	-3%	3 749
Road transport		43	600	2 573	1 194	1 604	2 120	(516)	-24%	2 573
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		23 633	70 985	71 457	8 615	34 405	68 203	(33 798)	-50%	71 457
Energy sources		21 396	39 491	38 413	4 872	20 901	36 893	(15 992)	-43%	38 413
Water management		1 972	13 877	9 861	995	1 485	10 228	(8 743)	-85%	9 861
Waste water management		262	12 618	10 182	1 591	4 424	10 000	(5 576)	-56%	10 182
Waste management		3	5 000	13 001	1 157	7 595	11 082	(3 487)	-31%	13 001
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	48 049	85 995	83 937	10 916	44 427	80 970	(36 543)	-45%	83 937
Funded by:										
National Government		29 919	65 349	54 878	5 674	26 615	53 459	(26 845)	-50%	54 878
Provincial Government		13 219	5 731	12 976	536	5 626	12 071	(6 445)	-53%	12 976
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		43 139	71 080	67 854	6 211	32 241	65 530	(33 289)	-51%	67 854
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 910	14 915	16 083	4 706	12 186	15 440	(3 254)	-21%	16 083
Total Capital Funding		48 049	85 995	83 937	10 916	44 427	80 970	(36 543)	-45%	83 937

Table C5 consists of three distinct sections:

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

Table 9: C6 Financial Position

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M11 May						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		28 778	1 233	1 530	87 221	1 530
Trade and other receivables from exchange transactions		22 976	21 813	26 392	96 547	26 392
Receivables from non-exchange transactions		8 090	11 014	8 335	(95 834)	8 335
Current portion of non-current receivables		-	-	363	-	363
Inventory		1 047	1 454	1 047	963	1 047
VAT		4 220	8 290	8 432	(1 286)	8 432
Other current assets		13 916	0	0	15 201	0
Total current assets		79 026	43 804	46 099	102 812	46 099
Non current assets						
Investments		-	-	-	-	-
Investment property		74 313	74 292	74 260	74 265	74 260
Property, plant and equipment		682 314	751 485	737 900	700 564	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	3 428	72
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		757 906	826 464	812 875	779 101	812 875
TOTAL ASSETS		836 932	870 268	858 973	881 913	858 973
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 942	1 984	1 969	619	1 969
Consumer deposits		2 920	2 970	3 016	3 221	3 016
Trade and other payables from exchange transactions		85 444	103 203	23 141	11 827	23 141
Trade and other payables from non-exchange transactions		11 849	510	-	49 528	-
Provision		12 615	15 340	13 396	12 836	13 396
VAT		2 606	-	-	4 298	-
Other current liabilities		-	-	-	-	-
Total current liabilities		117 376	124 008	41 522	82 329	41 522
Non current liabilities						
Financial liabilities		2 444	445	474	2 444	474
Provision		86 320	102 758	96 418	95 458	96 418
Long term portion of trade payables		14 085	-	41 772	41 772	41 772
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		102 849	103 202	138 665	139 674	138 665
TOTAL LIABILITIES		220 225	227 210	180 187	222 003	180 187
NET ASSETS	2	616 707	643 057	678 786	659 910	678 786
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		616 707	643 057	678 786	659 910	678 786
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	616 707	643 057	678 786	659 910	678 786

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		63 298	70 435	67 497	5 113	59 628	55 157	4 471	8%	67 497
Service charges		165 332	158 525	174 207	16 567	164 902	146 705	18 196	12%	174 207
Other revenue		12 386	11 043	15 778	(273)	19 467	17 448	2 019	12%	15 778
Transfers and Subsidies - Operational		90 619	89 549	93 168	-	86 485	80 869	5 616	7%	93 168
Transfers and Subsidies - Capital		29 925	71 080	58 880	-	62 650	53 264	9 386	18%	58 880
Interest		1 893	8 010	6 520	1 614	10 453	7 557	2 896	38%	6 520
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(302 850)	(316 673)	(358 876)	(23 951)	(298 559)	(282 088)	16 471	-6%	(358 876)
Interest		(3 907)	(5 504)	(514)	(3)	1 864	962	(902)	-94%	(514)
Transfers and Subsidies		(358)	(30)	(250)	-	(3)	(14)	(12)	82%	(250)
NET CASH FROM/(USED) OPERATING ACTIVITIES		56 336	86 434	56 410	(933)	106 886	79 860	(27 026)	-34%	56 410
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		70	2 500	2 000	-	-	-	-		2 000
Decrease (increase) in non-current receivables		(563)	-	-	(108)	(2 993)	(2 323)	(670)	29%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(35 411)	(85 995)	(83 937)	(10 916)	(44 427)	(31 450)	12 977	-41%	(83 937)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 904)	(83 495)	(81 937)	(11 025)	(47 420)	(33 773)	13 647	-40%	(81 937)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		256	221	221	12	301	288	12	4%	221
Payments										
Repayment of borrowing		(3 726)	(1 956)	(1 942)	(29)	(1 323)	(1 491)	(168)	11%	(1 942)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 470)	(1 735)	(1 721)	(17)	(1 023)	(1 203)	(180)	15%	(1 721)
NET INCREASE/ (DECREASE) IN CASH HELD		16 962	1 205	(27 248)	(11 975)	58 443	44 885			(27 248)
Cash/cash equivalents at beginning:		11 815	28	28 778		28 778	28 778			28 778
Cash/cash equivalents at month/year end:		28 778	1 233	1 530		87 221	73 662			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 - M11 May														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 Outcome	May Outcome	June Budget			
Cash Receipts By Source																
Property rates		4 725	5 414	9 848	5 483	5 408	4 743	4 554	4 696	4 944	4 699	5 113	7 870	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	9 354	10 981	9 944	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	2 142	3 332	(2 646)	28 061	27 111	28 385
Service charges - Waste Water Management		670	795	1 867	863	888	955	970	1 001	919	795	1 215	1 533	12 470	13 217	14 431
Service charges - Waste Management		719	893	1 622	923	855	909	914	934	842	799	1 039	474	10 921	14 417	15 585
Rental of facilities and equipment		48	54	53	134	85	48	42	55	56	48	60	87	771	987	1 034
Interest earned - external investments		168	407	293	302	296	3	714	403	9	1 188	701	(1 691)	2 799	1 400	1 543
Interest earned - outstanding debtors		(624)	(516)	(793)	2 858	395	837	1 049	429	731	690	913	(2 243)	3 726	7 368	8 054
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		101	102	106	171	224	348	149	211	549	251	994	(372)	2 834	1 366	1 416
Licences and permits		-	-	-	-	-	1	9	1	-	0	-	(0)	11	-	-
Agency services		302	450	376	400	410	59	660	394	355	307	307	232	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	34	-	6 683	93 168	97 258	100 702
Other revenue		417	(768)	2 426	4 061	3 326	1 608	(276)	(716)	(505)	3 607	(1 634)	(3 635)	7 910	5 188	5 433
Cash Receipts by Source		62 554	23 994	33 484	16 832	22 166	44 527	21 744	23 788	44 910	23 913	23 021	16 236	357 170	364 830	387 439
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		16 144	-	-	1 739	7 411	3 128	2 518	361	31 349	-	-	(3 770)	58 880	48 620	86 660
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Department Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	2 000	2 000	1 000	1 000
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		62	64	38	5	40	(5)	22	26	14	23	12	(79)	221	221	221
Decrease (increase) in non-current receivables		(9)	(459)	(564)	39	(2)	(444)	(261)	(622)	(474)	(88)	(108)	2 993	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		78 751	23 999	32 958	18 615	29 614	47 206	24 023	23 552	75 798	23 848	22 925	17 380	418 271	414 671	475 320
Cash Payments by Type																
Employee related costs		10 171	10 193	10 077	10 084	16 277	11 221	11 018	10 629	10 449	10 144	10 137	15 890	136 286	150 723	160 370
Remuneration of councillors		481	479	479	479	783	498	498	471	471	471	503	581	6 199	6 587	7 062
Interest		222	311	7	8	35	19	(2 494)	13	10	3	3	2 378	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	8 406	7 692	(22 761)	101 065	107 204	118 782
Acquisitions - water & other inventory		63	947	1 197	866	859	1 324	771	1 019	735	527	863	5 368	14 538	12 845	13 399
Contracted services		(0)	1 103	1 044	1 256	2 574	2 235	1 449	1 457	1 202	1 443	2 917	54 630	71 310	39 628	39 326
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	3	-	-	-	-	-	-	-	248	250	31	33
Other expenditure		509	1 695	1 814	(90)	(1 524)	11 051	2 607	1 757	1 977	1 237	1 839	6 610	29 482	27 991	29 680
Cash Payments by Type		37 676	24 952	40 110	16 467	48 637	22 926	17 818	18 827	23 100	22 231	23 954	62 942	359 646	350 549	374 287
Other Cash Flows/Payments by Type																
Capital assets		324	1 666	930	5 278	4 045	2 554	631	2 363	11 347	4 373	10 916	39 510	83 937	48 620	86 659
Repayment of borrowing		26	26	268	27	779	28	(180)	28	264	29	29	619	1 942	1 984	445
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		38 026	26 644	41 309	21 772	53 461	25 507	18 269	21 218	34 711	26 632	34 900	103 071	445 519	401 153	461 391
NET INCREASE/DECREASE IN CASH HELD		40 725	(3 045)	(8 351)	(3 157)	(23 846)	21 700	5 754	2 334	41 088	(2 784)	(11 975)	(85 691)	(27 248)	13 519	13 929
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	99 195	87 221	28 778	1 530	15 048
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	99 195	87 221	1 530	15 048	28 977	

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 - M11 May													
Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 868	1 619	1 199	966	1 063	713	4 045	14 352	26 825	21 139		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 491	1 639	1 102	868	374	299	1 707	7 919	21 400	11 168		
Receivables from Non-exchange Transactions - Property Rates	1400	5 081	2 221	1 446	1 180	1 108	1 046	8 915	23 333	44 330	35 583		
Receivables from Exchange Transactions - Waste Water Management	1500	1 377	904	671	647	481	455	2 833	8 489	15 857	12 904		
Receivables from Exchange Transactions - Waste Management	1600	1 144	696	479	432	339	315	2 038	4 784	10 226	7 907		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	874	946	914	912	851	827	5 175	8 711	19 210	16 475		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3 112)	32	17	16	11	7	85	330	(2 614)	449		
Total By Income Source	2000	15 722	8 058	5 828	5 022	4 227	3 662	24 797	67 983	135 300	105 692	-	-
2022/23 - totals only		14 007	9 201	5 411	4 891	4 309	3 871	22 910	65 542	130 141	100 118		
Debtors Age Analysis By Customer Group													
Organs of State	2200	485	151	149	90	71	67	573	263	1 849	1 064		
Commercial	2300	6 020	1 868	1 468	1 201	900	701	3 591	12 222	27 970	18 614		
Households	2400	9 218	6 038	4 210	3 731	3 257	2 894	20 634	55 497	105 480	86 014		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	15 722	8 058	5 828	5 022	4 227	3 662	24 797	67 983	135 300	105 692	-	-

The outstanding debtors amount to R 135.300 million for May 2024. A total of R100.669 million is over 120 days. R 105.480 million (77.96%) 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.

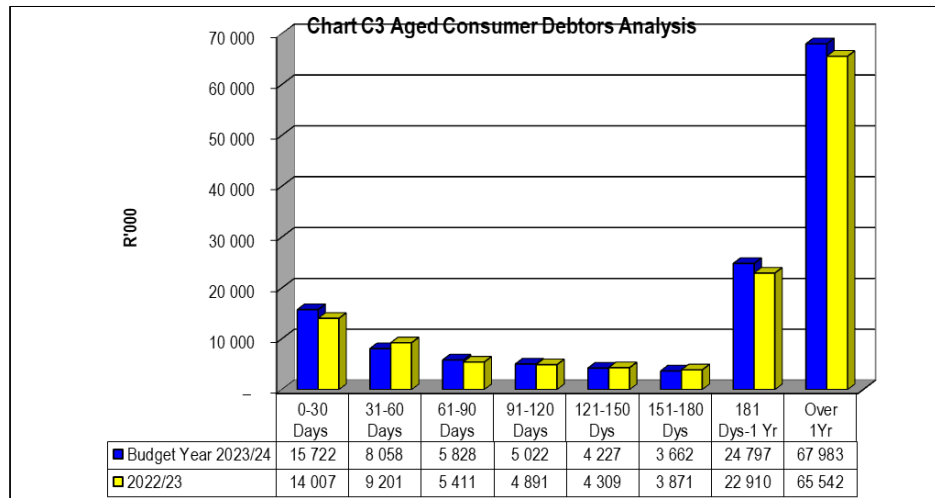


Figure 15: Chart C3 Aged Debtors Analysis

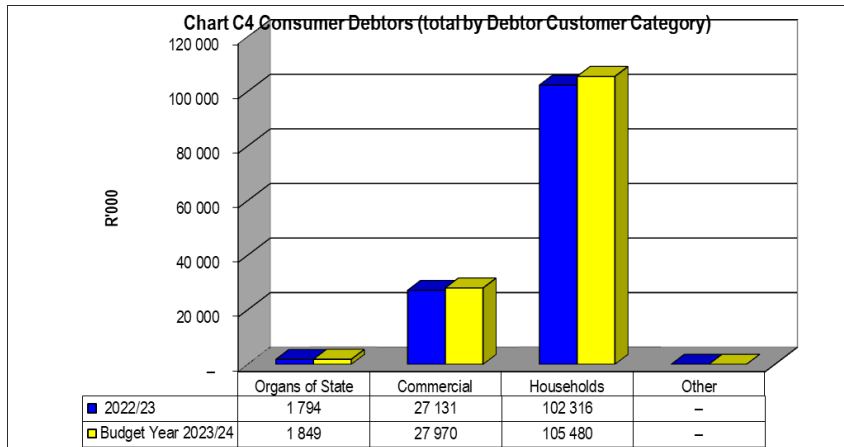


Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May												
Description	NT Code	Budget Year 2023/24								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	54 423	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	174	
Auditor General	0800	-	-	-	-	-	-	-	-	-	686	
Other	0900	-	-	-	-	-	-	1 117	-	1 117	4 584	
Total By Customer Type	1000	-	-	-	-	-	-	-	1 117	-	1 117	59 867

The Municipality's outstanding creditors at the end of May 2024 amount to R 1.117 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.

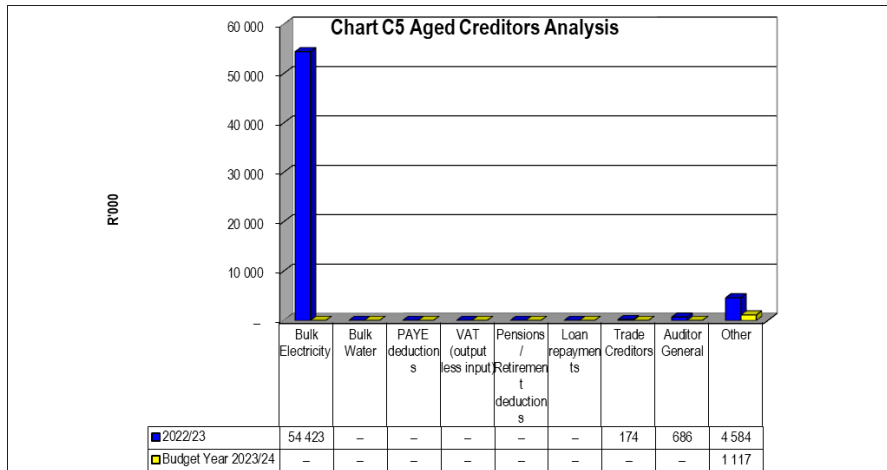


Figure 17: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May														
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
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	8.05%	0	0		81 195	544	(9 200)	-	72 539
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	8.25%	0	0		16 492	116	-	-	16 608
														-
														-
														-
Municipality sub-total										97 688		(9 200)	-	89 147
Entities														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									97 688		(9 200)	-	89 147

The Municipality has Call investment accounts with a balance of R 89.147 million at the end of May 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 MAY 2024

Borrowing Institution	Balance 01 May 2024	Interest Capital May 2024	Repayment May 2024	Interest Paid	Received	Balance at 31 May 2024	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R 584 852.11	R -	R -	R -	R -	R 584 852.11	19.10%	
ABSA (038-7230-0993)	R 1 038 903.06	R -	R -	R -	R -	R 1 038 903.06	33.93%	
ABSA (038-7230-0994)	R 548 291.35	R -	R -	R -	R -	R 548 291.35	17.91%	
ABSA (038-7230-0995)	R 679 409.51	R -	R -	R -	R -	R 679 409.51	22.19%	
Office Equipment - Printers Sky Metro	R 239 306.87	R 2 349.48	R 31 250.00	R -	R -	R 210 406.35	6.87%	
	R 3 090 762.90	R 2 349.48	R 31 250.00	R -	R -	R 3 061 862.38	100%	R -

Figure 18: 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 - M11 May										
Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		69 132	81 545	79 974	-	78 900	78 900	-		79 974
Local Government Equitable Share		60 377	67 058	67 058	-	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	-	894	894	-		894
Municipal Infrastructure Grant (VAT)		1 474	2 218	2 061	-	2 061	2 061	-		2 061
Regional Bulk Infrastructure Grant (VAT)		-	1 976	0	-	-	-	-		0
Water Services Infrastructure Grant (VAT)		2 870	652	587	-	587	587	-		587
Integrated National Electrification Grant (VAT)		110	4 956	4 565	-	4 565	4 565	-		4 565
Municipal Disaster Response Grant (VAT)		-	-	1 018	-	1 018	1 018	-		1 018
Provincial Government:		17 636	8 004	14 126	-	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		9 909	493	3 936	-	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
Municipal Financial Recovery Services		-	-	1 000	-	1 000	1 000	-		1 000
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	86 767	89 549	94 100	-	90 892	90 892	-		94 100
Capital Transfers and Grants										
National Government:		29 686	65 349	54 878	-	54 878	54 878	-		54 878
Municipal Infrastructure Grant (MIG)		9 825	14 783	13 743	-	13 743	13 743	-		13 743
Regional Bulk Infrastructure Grant (RBIG)		731	13 177	0	-	-	-	-		0
Water Services Infrastructure Grant		-	4 348	3 913	-	3 913	3 913	-		3 913
Integrated National Electrification Grant (INEG)		19 130	33 041	30 435	-	30 435	30 435	-		30 435
Municipal Disaster Response Grant		-	-	6 787	-	6 787	6 787	-		6 787
Provincial Government:		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
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	34 077	71 080	63 463	-	62 650	62 650	-		63 463
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	120 844	160 629	157 563	-	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 - M11 May										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		69 281	81 545	79 974	1 118	73 455	73 530	(75)	-0.1%	79 974
Local Government Equitable Share		60 377	67 058	67 058	-	65 984	61 471	4 513	7.3%	67 058
Finance Management		2 083	2 132	2 132	138	1 069	1 954	(885)	-45.3%	2 132
EPWP Incentive		1 359	1 658	1 658	118	1 814	1 520	294	19.3%	1 658
Municipal Infrastructure Grant (PMU)		849	895	894	15	777	820	(43)	-5.3%	894
Municipal Infrastructure Grant (VAT)		1 518	2 218	2 061	166	1 003	1 916	(912)	-47.6%	2 061
Regional Bulk Infrastructure Grant (VAT)		110	1 976	-	-	-	231	(231)	-100.0%	-
Water Services Infrastructure Grant (VAT)		116	652	587	66	288	549	(261)	-47.5%	587
Integrated National Electrification Grant (VAT)		2 870	4 966	4 565	615	2 520	4 306	(1 786)	-41.5%	4 565
Municipal Disaster Response Grant (VAT)		-	-	1 018	-	-	764	(764)	-100.0%	1 018
Provincial Government:		21 308	8 004	15 233	2 252	8 194	13 273	(5 079)	-38.3%	15 233
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		5 408	6 282	6 357	416	5 248	5 819	(571)	-9.8%	6 357
Thusong Service Centre (Sustainability Operational Support)		149	120	120	-	1	110	(109)	-99.0%	120
CDW Support		115	151	267	(0)	4	238	(234)	-98.3%	267
Human Settlement Development Grant		14 076	493	4 126	1 756	1 920	3 369	(1 449)	-43.0%	4 126
Financial Management Capability Grant		1 053	958	1 058	-	475	958	(483)	-50.4%	1 058
Municipal Interventions Grant (VAT)		158	-	253	45	104	214	(110)	-51.3%	253
Municipal Water Resilience Grant (VAT)		-	-	1 043	34	(56)	894	(951)	-106.3%	1 043
Loadshedding Relief Grant (Vat)		-	-	209	-	198	186	12	6.6%	209
PGWC Financial Management Capacity Building Grant		250	-	-	-	-	-	-	-	-
Public Employment Support Grant		90	-	-	-	-	-	-	-	-
Municipal Library Support Grant		8	-	-	-	-	-	-	-	-
Municipal Energy Resilience Grant		-	-	300	-	300	257	43	16.7%	300
Municipal Service Delivery and Capacity Building Grant		-	-	500	-	-	429	(429)	-100.0%	500
Municipal Financial Recovery Services		-	-	1 000	-	-	800	(800)	-100.0%	1 000
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		90 589	89 549	95 207	3 370	81 648	86 803	(5 154)	-5.9%	95 207
Capital expenditure of Transfers and Grants										
National Government:		29 919	65 349	54 878	5 674	24 042	50 776	(26 734)	-52.7%	54 878
Municipal Infrastructure Grant (MIG)		10 688	14 783	13 743	1 105	6 441	12 772	(6 331)	-49.6%	13 743
Regional Bulk Infrastructure Grant (RBIG)		731	13 177	-	-	-	1 537	(1 537)	-100.0%	-
Water Services Infrastructure Grant		704	4 348	3 913	469	1 950	3 659	(1 710)	-46.7%	3 913
Integrated National Electrification Grant (INEG)		17 796	33 041	30 435	4 100	15 651	27 718	(12 066)	-43.5%	30 435
Municipal Disaster Response Grant		-	-	6 787	-	-	5 090	(5 090)	-100.0%	6 787
Provincial Government:		13 219	5 731	12 976	538	5 765	11 593	(5 828)	-50.3%	12 976
Human Settlement Development Grant (Capital)		13 214	5 731	3 876	-	3 063	3 769	(707)	-18.7%	3 876
Municipal Interventions Grant		-	-	739	302	694	614	80	13.1%	739
Municipal Water Resilience Grant		-	-	6 957	224	678	5 963	(5 284)	-88.6%	6 957
Loadshedding Relief Grant		-	-	1 391	-	1 319	1 237	82	6.6%	1 391
Municipal Library Support Grant (Capital)		5	-	-	-	-	-	-	-	-
Library Services MRF Capital		-	-	13	12	12	10	1	10.8%	13
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		43 139	71 080	67 854	6 212	29 807	62 369	(32 562)	-52.2%	67 854
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		133 727	160 629	163 061	9 582	111 456	149 172	(37 716)	-25.3%	163 061

Table 17: SC7(2) Expenditure against approved rollovers

WC012 Cederberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May						
Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share						
Finance Management						
EPWP Incentive						
Municipal Infrastructure Grant (PMU)						
Municipal Infrastructure Grant (VAT)						
Regional Bulk Infrastructure Grant (VAT)						
Water Services Infrastructure Grant (VAT)						
Integrated National Electrification Grant (VAT)						
		1 107	34	506	600	54.2%
Provincial Government:						
Transport Infrastructure Grant						
Library Services: MRFG						
Thusong Service Centre (Sustainability Operational Support)						
CDW Support		116	(0)	5	110	95.3%
Human Settlement Development Grant		190	-	163	27	14.0%
Financial Management Capability Grant		-	-	-	-	
Municipal Interventions Grant (VAT)		201	-	59	142	70.7%
Municipal Water Resilience Grant (VAT)		391	34	81	310	79.3%
Loadshedding Relief Grant (Vat)		209	-	198	11	5.2%
PGWC Financial Management Capacity Building Grant						
Public Employment Support Grant						
Municipal Library Support Grant						
District Municipality:						
None						
Other grant providers:						
None						
Total operating expenditure of Approved Roll-overs		1 107	34	506	600	54.2%
Capital expenditure of Approved Roll-overs						
National Government:						
Municipal Infrastructure Grant (MIG)						
Regional Bulk Infrastructure Grant (RBIG)						
Water Services Infrastructure Grant						
Integrated National Electrification Grant (INEG)						
		4 391	224	2 251	2 141	48.7%
Provincial Government:						
Human Settlement Development Grant (Capital)						
Municipal Interventions Grant		391	-	391	-	
Municipal Water Resilience Grant		2 609	224	541	2 068	79.3%
Loadshedding Relief Grant		1 391	-	1 319	73	5.2%
Municipal Library Support Grant (Capital)						
District Municipality:						
None						
Other grant providers:						
None						
Total capital expenditure of Approved Roll-overs		4 391	224	2 251	2 141	48.7%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		5 498	257	2 757	2 741	49.9%

The Municipality has received a total of R 153.542 million of its allocated grant budget. Expenditure of R 111.456 million (72.59%) 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 May 2024 is R 46.052 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 - M11 May										
Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 795	4 889	5 391	442	4 888	4 680	209	4%	5 391
Pension and UIF Contributions		255	123	76	3	66	70	(4)	-6%	76
Medical Aid Contributions		87	78	85	7	79	74	5	7%	85
Motor Vehicle Allowance		140	600	240	20	220	237	(17)	-7%	240
Cellphone Allowance		421	449	400	31	358	354	5	1%	400
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 697	6 139	6 192	503	5 611	5 414	197	4%	6 192
% increase	4		7.7%	8.7%						8.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 301	3 520	3 925	258	3 425	3 558	(133)	-4%	3 925
Pension and UIF Contributions		128	586	585	13	126	536	(410)	-76%	585
Medical Aid Contributions		38	229	219	4	42	202	(160)	-79%	219
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		(89)	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		90	360	225	11	204	222	(18)	-8%	225
Cellphone Allowance		108	222	215	5	94	198	(104)	-53%	215
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		13	80	86	0	0	78	(78)	-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		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 589	4 997	5 255	291	3 891	4 794	(903)	-19%	5 255
% increase	4		93.0%	103.0%						103.0%
Other Municipal Staff										
Basic Salaries and Wages		84 976	95 148	89 604	6 525	79 801	82 773	(2 972)	-4%	89 604
Pension and UIF Contributions		13 363	16 580	14 069	1 109	12 459	13 194	(735)	-6%	14 069
Medical Aid Contributions		4 416	5 259	5 080	427	4 532	4 679	(147)	-3%	5 080
Overtime		4 024	4 615	5 420	375	4 404	4 877	(473)	-10%	5 420
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 435	7 114	6 874	551	6 158	6 334	(176)	-3%	6 874
Cellphone Allowance		406	398	417	34	368	381	(14)	-4%	417
Housing Allowances		359	418	332	23	278	314	(36)	-11%	332
Other benefits and allowances		4 643	5 497	5 565	437	4 921	5 096	(175)	-3%	5 565
Payments in lieu of leave		571	1 188	1 268	115	1 153	1 153	-	-	1 268
Long service awards		532	592	493	30	463	463	-	-	493
Post-retirement benefit obligations	2	2 154	2 409	1 300	40	1 380	1 321	59	4%	1 300
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		389	468	454	38	416	417	(2)	0%	454
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		122 268	139 687	130 875	9 704	116 333	121 002	(4 670)	-4%	130 875
% increase	4		14.2%	7.0%						7.0%
Total Parent Municipality		130 555	150 822	142 322	10 498	125 835	131 211	(5 376)	-4%	142 322
			15.5%	9.0%						9.0%
Unpaid salary, allowances & benefits in arrears:										
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		130 555	150 822	142 322	10 498	125 835	131 211	(5 376)	-4%	142 322
% increase	4		15.5%	9.0%						9.0%
TOTAL MANAGERS AND STAFF		124 857	144 683	136 130	9 994	120 223	125 796	(5 573)	-4%	136 130

2.7 Capital program performance

Table 19: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		5 439	5 750	324	324	5 750	5 426	94.4%	0%
August		7 039	7 050	1 666	1 990	12 801	10 811	84.5%	2%
September		6 934	6 845	930	2 920	19 646	16 726	85.1%	3%
October		7 217	7 373	5 278	8 198	27 019	18 822	69.7%	10%
November		9 279	9 435	4 045	12 243	36 455	24 211	66.4%	14%
December		6 889	7 870	2 554	14 797	44 325	29 528	66.6%	17%
January		8 286	9 167	631	15 428	53 492	38 064	71.2%	18%
February		10 684	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	5 964	4 373	33 511	74 754	41 243	55.2%	0
May		6 919	6 212	10 916	44 427	80 966	36 539	45.1%	0
June		3 650	2 971	-	-	83 937	-	-	-
Total Capital expenditure	-	85 995	83 937	44 427					

The Municipality has a revised capital budget of R 83.937 million. It has incurred expenditure of R 44.427 million (52.93%) on the capital budget. The commitments (excluding VAT) for the capital projects are R 9.309 million at the end of May 2024.

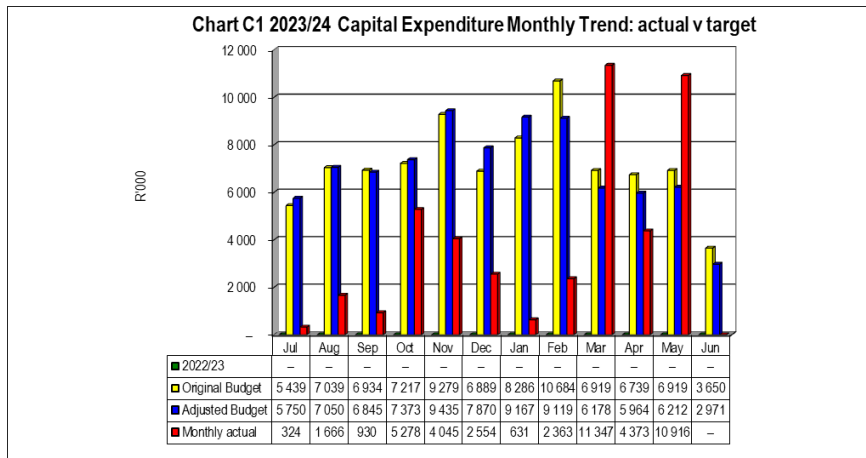


Figure 19: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M11 May										
Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		32 337	63 566	47 607	5 898	25 225	48 223	22 997	47.7%	47 607
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	4 100	17 942	29 434	11 492	39.0%	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	4 100	17 942	29 434	11 492	39.0%	30 435
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 478	18 908	9 702	224	3 359	11 100	7 741	69.7%	9 702
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	5 826	224	296	4 994	4 698	94.1%	5 826
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		2 478	18 908	3 876	-	3 063	6 106	3 043	49.8%	3 876
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		11 936	11 618	7 470	1 574	3 925	7 690	3 765	49.0%	7 470
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		11 936	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	11 618	7 470	1 574	3 925	7 690	3 765	49.0%	7 470
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	1 317	2 576	492	-	484	1 292	808	62.5%	492
Community Facilities	1 317	2 576	492	-	484	1 292	808	62.5%	492
Halls	1 199	2 576	492	-	484	1 292	808	62.5%	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	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		245	1 165	1 513	1 011	1 334	1 373	39	2.8%	1 513
Computer Equipment		245	1 165	1 513	1 011	1 334	1 373	39	2.8%	1 513
Furniture and Office Equipment		57	-	117	10	40	95	55	57.9%	117
Furniture and Office Equipment		57	-	117	10	40	95	55	57.9%	117
Machinery and Equipment		1 231	1 750	4 677	140	2 730	3 992	1 261	31.6%	4 677
Machinery and Equipment		1 231	1 750	4 677	140	2 730	3 992	1 261	31.6%	4 677
Transport Assets		-	5 000	18 859	3 857	10 687	16 277	5 590	34.3%	18 859
Transport Assets		-	5 000	18 859	3 857	10 687	16 277	5 590	34.3%	18 859
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	35 186	74 057	73 265	10 916	40 501	71 251	30 751	43.2%	73 265

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 - M11										
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										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		1 237	1 600	291	-	-	423	423	100.0%	291
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 237	1 100	-	-	-	157	157	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	-	-	-	157	157	100.0%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	500	291	-	-	266	266	100.0%	291
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	500	291	-	-	266	266	100.0%	291
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

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

Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	1 237	1 600	291	-	-	423	423	100.0%	291

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 - M11 May										
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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		15 102	18 316	18 585	1 085	14 213	16 855	2 642	15.7%	18 585
Roads Infrastructure		6 633	8 311	8 570	495	6 859	7 850	991	12.6%	8 570
Roads		6 149	7 126	6 515	459	5 645	6 020	374	6.2%	6 515
Road Structures		484	1 185	2 056	35	1 213	1 830	617	33.7%	2 056
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		823	923	806	36	506	762	256	33.6%	806
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		776	852	798	36	498	759	262	34.5%	798
Attenuation		47	72	9	-	8	3	(6)	-234.5%	9
Electrical Infrastructure		797	1 400	1 055	129	500	968	468	48.4%	1 055
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		797	1 400	1 055	129	500	968	468	48.4%	1 055
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 140	796	1 013	25	863	868	5	0.5%	1 013
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		28	147	51	-	2	37	35	93.6%	51
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 112	649	962	25	861	831	(30)	-3.6%	962
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 191	5 849	6 187	308	4 901	5 644	744	13.2%	6 187
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 049	5 618	5 935	306	4 799	5 442	643	11.8%	5 935
Waste Water Treatment Works		143	231	252	3	102	202	100	49.6%	252
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		518	1 038	953	93	584	763	179	23.5%	953
Landfill Sites		518	1 038	953	93	584	763	179	23.5%	953
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	7 636	9 482	9 285	614	7 344	8 531	1 187	13.9%	9 285
Community Facilities	6 615	7 938	8 034	508	6 385	7 354	968	13.2%	8 034
Halls	1 093	1 185	1 154	47	789	1 061	272	25.6%	1 154
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	500	500	-	-	458	458	100.0%	500
Cemeteries/Crematoria	9	53	33	2	23	29	6	19.9%	33
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	5 513	6 200	6 348	460	5 573	5 805	232	4.0%	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	1 250	106	958	1 177	219	18.6%	1 250
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 021	1 544	1 250	106	958	1 177	219	18.6%	1 250
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	17	480	265	16	47	271	224	82.6%	265
Operational Buildings	17	480	265	16	47	271	224	82.6%	265
Municipal Offices	17	480	265	16	47	271	224	82.6%	265
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		59	148	179	17	93	160	68	42.1%	179
Computer Equipment		59	148	179	17	93	160	68	42.1%	179
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		74	296	411	-	2	356	354	99.5%	411
Machinery and Equipment		74	296	411	-	2	356	354	99.5%	411
Transport Assets		4 087	3 854	5 509	192	4 176	4 780	604	12.6%	5 509
Transport Assets		4 087	3 854	5 509	192	4 176	4 780	604	12.6%	5 509
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	26 976	32 575	34 233	1 925	25 874	30 954	5 079	16.4%	34 233

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

2.9 Other supporting documents

Cederberg Local Municipality	
Bank Reconciliation	
MAY 2024	
	Amount
Bank Statement Balance	3 838 069.68
72194774	-0.00
72194480	0.00
82163324	3 668 241.54
32630263	169 828.14
Cashbook Balance	-1 927 516.36
39999010203	-
39999010204	-
39999010301	53 172.56
39999010302	625 354.90
39999010303	-
39999010305	-2 496.04
39999010701	6 263 436.81
39999010702	486 415 826.69
39999010703	-494 688 750.51
39999010704	391 261.62
39999010705	-962 952.39
39999010802	-8 585.09
39999010805	-14 064.91
39999010902	63 830.44
39999010905	-63 550.44
Difference	5 765 586.04
Reconciling Items	
	Difference
Debtor Payments	-21 892.55
Cashier Receipts	-343 044.09
Bank Deposits	-108 270.51
Outstanding EFT Payments	4 068 415.43
Post Office	85 606.98
Wages, Salaries and Council paid after period end	2 084 863.21
Funds Transferred to investment account	-
Sweeping/Offlines to be captured	-
Other	-92.43
	5 765 586.04
Unreconciled Difference	-0.0

Figure 20: Bank Reconciliation

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

I, G.F. 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 May 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

G.F. Matthyse

Municipal Manager of Cederberg Municipality – WC012

Signature



Date: 2024-06-13