

Cederberg Municipality/Munisipaliteit



Quartely Budget Statement / Kwartaallikse Begrotingsverslag OCTOBER 2016 - DECEMBER 2016

In-Year Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

Jaar tot Datum Verslag van die Munisipaliteit

Voorberei in terme van die Wet op Plaaslike regering: Munisipale Finansiële Bestuur (56/2003): Munisipale Begroting en Verslagdoening Regulasies, Staatskoerant 32141, 17 April 2009.

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Glossary / Woordelys

AARP - Algemeen Aanvaarde Rekenkundige Praktyk. Dit is die nuwe standaard vir Munisipale rekeningkunde.

Adjustments budget - Prescribed in section 28 of the MFMA. The formal means by which a municipality April - June revise its annual budget during the year.

Allocations - Money received from Provincial or National Government or other municipalities.

Begroting - Die finansiële plan van die Munisipaliteit.

Begrotingsbeleid - Die beleid van die munisipaliteit wat deur of die begroting geaffekteer word, byvoorbeeld sluit in die tariefbeleid, belastingbeleid en kredietbeheer & debiteure invorderingsbeleid.

Direktoraat - Een van die belangrikste segmente waarin 'n begroting van 'n munisipaliteit vir die bewilliging van geld vir die verskillende afdelings of funksionele areas van die munisipaliteit en wat bepaal die totale bedrag wat vir die doeleindes van die betrokke departement of funksionele gebied bewillig is, verdeel word.

Eiendomsbelasting - Plaaslike Regering belasting wat gebaseer is op die vasgestelde waarde van 'n eiendom. Om te bepaal wat die belasting betaalbaar is, word die aangeslote belasbare waarde vermenigvuldig met die eiendomsbelasting tarief.

Equitable share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Bedryfsuitgawes - Besteding op die dag-tot-dag uitgawes van die Munisipaliteit soos bv. salarisse en lone.

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 April - June not be paid in the same period.

SDBIP - Dienslewering en Begrottingsimplementeringsplan. Dit is 'n gedetailleerde plan wat bestaan uit kwartaallikse prestasieteikens en Kwartallikse begroting ramings.

DORA - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

FRS - Finansiële Regeringsstatistieke. Dit is 'n internasionaal erkende groepering stelsel wat dit moontlik maak om munisipaliteite met mekaar te vergelyk.

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.

GOP - Geïtegreerde Ontwikkelingplan. Die belangrikste strategiese beplanningsdokument van die Munisipaliteit.

GRAP - Generally Recognised Accounting Practice. The new standard for municipal accounting.

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Hersiene Begroting - Voorgeskryf deur artikel 28 van die MFB. Dit is die voorgeskrewe wyse waarop 'n munisipaliteit die jaarlikse begroting mag wysig gedurende die jaar.

IDP - Integrated Development Plan. The main strategic planning document of the Municipality

Kapitaal Uitgawes - Spandering tov bates soos grond, geboue en toerusting. Enige kapitale uitgawe moet gereflekteer word as 'n bate in die balansstaat van die munisipaliteit.

Kontantvloeistaat - 'n Staat wat wys wanneer werklike kontant ontvang en spandeer sal word by die munisipaliteit. Kontant betalings sal nie altyd met die geprojekteerde begrotingsuitgawes saamval nie. Byvoorbeeld, wanneer 'n faktuur ontvang word deur die munisipaliteit wys dit as 'n uitgawe in die maand wat dit ontvang is, alhoewel dit nie noodwendig in dieselfde maand betaal is nie.

MBRR - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MBVR - Plaaslike Regering: Munisipale Finansiële Bestuur (Wet 56/2003): Munisipale begroting en verslagdoening regulasies.

MFBW - Plaaslike Regering: Munisipale Finansiële Bestuurswet (Wet 56 / 2003). Die beginsel stuk wetgewing met betrekking tot munisipale finansiële bestuur. Soms word na verwys as die Wet.

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.

MTIUR - Mediumtermyn Inkomste en Uitgawe Raamwerk. Dit is 'n medium-termyn finansiële plan, gewoonlik 3 jaar, wat gebaseer is op 'n vaste eerste jaar en 'n aanduiding van 'n verdere twee jaar se begrotingstoekennings. Dit sluit ook besonderhede van die vorige en huidige jaar se finansiële posisie.

Ongemagtigde besteding - Oor die algemeen is dit uitgawes wat gemaak is sonder dat daarvoor begroot is of wat meer is as die goedgekeurde begroting.

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 consisting of quarterly performance targets and Quarterly 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.

Strategiese doelwitte - Die belangrikste prioriteite van die Munisipaliteit soos uiteengesit in die GOP. Begrote uitgawes moet bydra tot die bereiking van die strategiese doelwitte.

Toekenning - Gelde ontvang vanaf Provinciale of Nasionale Regering of ander munisipaliteite.

Unauthorised expenditure - Generally, is spending without, or in excess of, an approved budget.

Virement - A transfer of budget.

"**Virement**" - 'n Oorplasing van Begroting.

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.

"Virement" beleid - Die beleid wat die reëls vir begroting oordragte uiteensit. "Virements" word gewoonlik binne 'n departement toegelaat. Oordragte tussen departemente moet deur die Raad goedgekeur word deur middel van 'n aansuiweringsbegroting.

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Vrugtelose en verkwistende uitgawe - Uitgawe wat gemaak is en wat vermy kon word, indien redelike sorg toegepas was.

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.

WVI - Wet op Verdeling van Inkomste. Jaarlikse wetgewing wat die totale toekennings deur nasionale regering gemaak aan provinsiale en plaaslike regerings toon.

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Legislative Framework / Wetgewende Raamwerk

This report has been prepared in terms of the following enabling legislation. / Hierdie verslag is voorberei in terme van die volgende wetgewing.

The Municipal Finance Management Act / Die Municipale Finansiële Bestuur – No. 56 of 2003

Section 71:Quartely budget statements / Artikel 71: Kwaartallikse Begrotingverslag

Local Government: Municipal Finance Management Act (56/2003): Municipal budget and Reporting Regulations (MBRR) / Plaaslike Regering: Munisipale Finansiële Bestuur (Wet 56/2003): Municipale begroting en verslagdoening regulasies (MBVR)

Highlighted in the text box below are the relevant sections from the MBRR: / Hieronder is die betrokke artikels van MBVR uitgelig:

Format of Quartely budget statements

28. The Quartely 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.

Formaat van die Kwaartallikse begroting state

28. Die Kwaartallikse begroting verklaring van 'n munisipaliteit moet in die formaat wees soos voorgeskryf in Skedule C en sluit in al die vereiste tabelle, grafieke en verklarende inligting, met inagneming van enige riglyne uitgereik deur die Minister in terme van artikel 168 (1) van die Wet.

Tabling of Quartely budget statements

29. The Mayor may table in the municipal council a Quartely budget statement submitted to the July 2016 - September 2016 or in terms of section 71 (1) of the Act. If the July 2016 - September 2016 or does so, the Quartely budget statement must be accompanied by a July 2016 - September 2016 report in a format set out in Schedule C.

Die indiening van die Kwartaallikse begroting state

29. Die burgemeester mag die Kwaartallikse begroting state wat by die burgemeester ingedien is in terme van artikel 71 (1) van die Wet, in die munisipale raad ter tafel lê. As die burgemeester dit doen, moet die Kwaartallikse begroting state vergesel word met 'n burgemeesters verslag in' n formaat soos uiteengesit in Skedule C.

Publication of Quartely budget statements

30. (1) The Quartely 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 Quartely budget statement, including -

- (a) summaries of Quartely budget statements in alternate languages predominant in the community; and
- (b) information relevant to each ward in the municipality.

Die publikasie van die Kwaartallikse begrotingsverslag

30.(1) Die Kwaartallikse begrotingsverslag van 'n munisipaliteit moet op die munisipaliteit se webwerf geplaas word.

(2) Die munisipale bestuurder moet enige ander inligting wat die Municipale Raad toepaslik sou ag om die publieke bewusmaking van die Kwaartallikse begrotingsverslag te vergemaklik, op die munisipaliteit se webwerf plaas, insluitend -

- (a) opsommings van die Kwaartallikse begrotingsverslae in alternatiewe oorheersende tale in die gemeenskap, en
- (b) inligting wat relevant is vir elke wyk in die munisipaliteit.

Note: In the remainder of this report, the applicable sections from the MBRR, Schedule C will always be reflected in a text box as per above. / **Let wel:** In die res van hierdie verslag sal die toepaslike gedeeltes van die MBVR, Skedule C altyd soos hierbo getoon word.

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Section 1 – October 2016 - December 2016 Mayor's Report / Gedeelte 1 - Burgemeester se Verslag

1.1 In-Year Report -Quarly Budget Statement / Jaar tot datum verslag - Kwartaallikse Begrotingsverslag

October 2016 - December 2016 The Mayor's report

3. The Mayor's report accompanying an in-year Quarly 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.

Verslag van die burgemeester

3. Die verslag van die burgemeester wat die Kwaartallikse jaar tot datum begrotingsverslag vergesel, moet voorsiening maak vir -
- (a) 'n opsomming van hoe die munisipaliteit se begroting geïmplementeer word in ooreenstemming met die dienslewering en die uitvoering van die begroting plan en enige dienslewering ooreenkoms met munisipale entiteite;
 - (b) 'n opsomming van enige finansiële probleme of risiko's wat die munisipaliteit of enige sodanige entiteit in die gesig staar;
 - (c) enige ander inligting wat relevant geag word deur die burgemeester.

The Municipality faces challenges with a low debt collection rate during the last quarter. PT is assisting the Municipality with engagements with other state departments in order to collect outstanding debt. Strict debt control operating procedures were implemented. Expenses must be approved by the Cash Committee and SCM. The council also approved a Revenue Enhancement Strategy which is constantly being implemented by administration. Circular 82 is also adhered to.

Die munisipaliteit ervaar tans probleme met 'n lae skuldinvordering syfer. PI assisteer die munisipaliteit om uitstaande skuld van staatsdepartemente in te vorder. Streng maatreëls is in plek gestel om uitgawes te beheer. Uitgawes word deur Voorsieningskanaal Bestuur asook die Kontant kommitee goedgekeur. Die Raad het ook 'n Inkomste Verbetering Strategie goedgekeur wat gedurig deur die Administrasie geïmplementeer word. Omsendskrywe 82 word ook nagekom.

¹ **Table C4 - Total Revenue per source (excluding Capital transfers an contributions)** / **Tabel C4 - Totale Inkomste per bron (uitsluitend Kapitaaloordragte en -bydraes)**

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Section 2 – Resolutions / Gedeelte 2 - Besluite

Resolutions

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 April - June be relevant -

- (a) noting the Quarterly 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 April - June be required.

Besluite

5. As 'n jaar tot datum verslag ter tafel gelê word in die munisipale raad, moet besluite wat handel oor die volgende sake, voorberei en voorgelê word as deel van die dokumentasie, waar van toepassing mag wees -

- (a) by die kennisname van die Kwaartallikse begrotingsverslag en enige ondersteunende dokumente;
- (b) by die kennisname van die kwartaallikse verslag oor die implementering van die begroting en die finansiële sake van die munisipaliteit soos voorgeskryf in artikel 52 (d) van die Wet;
- (c) by die kennisname van die Halfjaarlikse Begrotings- en prestasie-evaluasie soos na verwys in artikel 72 van die Wet;
- (d) by die kennisname van die jaar tot datum verslae van enige munisipale entiteite;
- (e) enige ander besluite wat nodig mag wees.

IN-YEAR REPORTS 2016/2017

This is the resolution that will be presented to Council when the In-Year Report is tabled:

JAAR TOT DATUM VERSLAE 2016/2017

Dit is die besluit wat aan die Raad voorgelê word wanneer die jaarverslag ter tafel gelê word:

RECOMMENDATION:

That Council notes the Quarterly budget statement and supporting documentation for October 2016 - December 2016

AANBEVELING:

Dat die Raad kennis neem van die Kwaartallikse begrotingsverslag en ondersteunende dokumentasie vir Oktober 2016 - Desember 2016

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Section 3 – Executive Summary / Gedeelte 3 - Bestuursopsomming

Executive summary

6. The executive summary must cover at least the following -
- (a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;
 - (b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and
 - (c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

Bestuursopsomming

6. Die bestuursopsomming moet minstens die volgende dek -
- (a) die munisipale entiteit se prestasie, in verhouding tot beide die goedgekeurde jaarlikse begroting en die nuutste goedgekeur aansuiweringsbegroting, met verwysing na die jaar tot datum verslag tabelle, grafieke en verduidelikings;
 - (b) enige wesenlike afwykings van die dienslewering ooreenkoms met die hoof munisipaliteit en die meerjarige sakeplan van die entiteit; en
 - (c) enige regstellende stappe geneem is of geneem gaan word, om te verseker dat die geprojekteerde inkomste en uitgawes binne die munisipale entiteit se begroting bly.

3.1 Introduction / Inleiding

The information boxes referring to the legislative framework, additional explanations on certain tables and foot notes referencing the information to tables contained elsewhere in the document have been included in this month's report.

Die inligting wat verwys na die wetgewende raamwerk, addisionele verduidelikings op sekere tafels en voet notas met verwysing na die inligting aan die tafels wat elders in die dokument vervat is in hierdie maand se verslag ingesluit.

3.2 Consolidated performance / Gekonsolideerde prestasie

3.2.1 Against annual budget / Teenoor die jaarlikse begroting

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Operating expenditure by source

The major categories of expenditure are all within acceptable norms, except for bulk purchases, Other expenditure and Employee related costs. Bulk purchases increased due to the high demand season from July - August. It is expected to reduce in low demand season. In terms of employee related cost: the filling of vacancies will be reviewed in the third quarter. The Municipality is currently adhering to Circular 82: Cost Containment and a Cash Committee has been effectively implemented to monitor expenses.

Bedryfsuitgawes per bron

Bronne van uitgawes is almal binne aanvaarbare norme behalwe grootmaat aankope, 'ander uitgawes' en 'werknomer verwante koste'. Grootmaat aankope het toegeneem as gevolg van die hoë aanvraag seisoen wat Julie - Augustus was. Dit word verwag dat dit weer sal afneem in lae aanvraag seisoen. Die munisipaliteit kom ook 'Omsendskrywe 82: Kostbeperkings; na. Inkomste Verbeterings Strategie' is in werking gestel en die kontant komitee monitor uitgawes.

Refer to Section 4 – Table C4 for further explanations on both revenue by source and expenditure by type. / Verwys na Gedeelte 4 - Tabel C4 vir verdere verduidelikings op beide die inkomste en uitgawes per tipe.

Capital Expenditure

Capital expenditure is in line with the budget and contractors are on site.

Kapitaalbesteding

Kapitale uitgawes is in lyn met die begroting, bou kontrakteurs is reeds op die verskeie persele.

Revenue per Source

All the major sources of revenue are within acceptable norms except our Electricity, interest on outstanding debtors, property rates - penalties and collection charges, interest on external investments and fines. For the electricity - the year to date budget and the current deficit will be in line with the next months' billing . The interest on outstanding debtors and the penalties and collection charges by property rates has a better payment ratio than last year. The increase on interest earned on investments are due to the investments being in excess of R 5 mil and the increase in fines are due to the new service providers appointed.

Inkomste per bron

Al die groot bronne van inkomste is binne aanvaarbare norme behalwe die eiendomsbelasting - boetes en invorderingskoste, elektrisiteit, rente op uitstaande debiteure, rente op eksterne beleggings en boetes. Die jaar tot datum begroting vir die elektrisiteit en die huidige tekort sal inlyn wees met die volgende maande se heffings. Die rente op uitstaande debiteure en die boetes en invorderingsgelde het beter betalingsverhoudings in vergelyking met die vorige jaar. Eksterne beleggings is bo R 5 mil wat die hoë rente tot gevolg het. 'n Nuwe diensverskaffer was aangestel wat die toename in boetes verduidelik.

3.3 Material variances from SDBIP / Wesenlike awykings van die DBIP

No comments for October 2016 - December 2016 / Geen kommentaar vir Oktober 2016 - Desember 2016

3.4 Remedial or corrective steps / Regstellende stappe

No steps need to be taken / Geen stappe hoef geneem te word.

³ **Table C4** – Total expenditure by type / **Tabel 4** - Totale uitgawes per tipe

⁴ **Table C5** – Total capital expenditure / **Tabel 5** - Totale kapitaalbesteding

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Section 4 – In-year budget statement tables / Gedeelte 4 – Jaar tot Datum

In-Year budget statement tables

9. The in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely -

- (a) Table C1 s71 Quartely Budget Statement Summary
- (b) Table C2 Quartely Budget Statement - Financial Performance (standard classification)
- (c) Table C3 Quartely Budget Statement - Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Quartely Budget Statement - Financial Performance (revenue and expenditure)
- (e) Table C5 Quartely Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Quartely Budget Statement - Financial Position
- (g) Table C7 Quartely Budget Statement - Cash Flow

Jaar tot Datum Begrotingsverslag Tabelle

9. Die Jaar tot Datum Begrotingsverslag Tabelle moet bestaan uit die tabelle van die skedule, naamlik -

- (a) Tabel C1 s71 Kwartaallikse begrotingsverslag opsomming
- (b) Tabel C2 Kwartaallikse begrotingsverslag - Finansiële Prestasie (standaard groepering)
- (c) Tabel C3 Kwartaallikse begrotingsverslag - Finansiële Prestasie (Inkomstes en uitgawes per munisipale direktaat)
- (d) Tabel C4 Kwartaallikse Begrotingsverslag - Finansiële Prestasie (Inkomstes en uitgawes)
- (e) Tabel C5 Kwartaallikse begrotingsverslag - Kapitaalbesteding (munisipale direktaat, standaard groepering en befondsing)
- (f) Tabel C6 Kwartaallikse begrotingsverslag - Balansstaat
- (g) Tabel C7 Kwartaallikse begrotingsverslag - Kontantvloei

and / en

11. 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.

11. Ondersteunende inligting, grafiese en verduidelikings van onreëlmatige tendense moet vir elke tafel, waar so 'n voorlegging sal help met die begrip van die inligting vervat in die tabelle, voorgele word.

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4.1 Quarterly budget statements / Kwaartallikse begrotingsverslae

4.1.1 Table C1: s71 Quarterly Budget Statement Summary / Tabel C1: s71 Kwartaal begrotingsverslag opsomming

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

Description R thousands	2015/16 Audited Outcome	Budget Year 2016/17							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	40 750	40 904	40 904	3 048	22 800	23 991	(1 192)	-5%	40 904
Service charges	97 942	118 473	118 473	9 228	57 606	64 112	(6 506)	-10%	118 473
Investment revenue	356	368	368	57	261	190	70	37%	368
Transfers recognised - operational	71 351	44 950	53 541	12 391	36 168	42 359	(6 190)	-15%	44 950
Other own revenue	24 791	15 188	15 188	1 026	8 399	6 387	2 012	32%	15 188
Total Revenue (excluding capital transfers and contributions)	235 189	219 882	228 474	25 750	125 234	137 040	(11 805)	-9%	219 882
Employee costs	78 230	73 780	73 780	6 355	38 246	42 784	(4 538)	-11%	73 780
Remuneration of Councillors	4 328	4 478	4 478	372	2 143	2 139	4	0%	4 478
Depreciation & asset impairment	15 823	18 314	18 314	1 436	8 617	9 157	(540)	-6%	18 314
Finance charges	9 968	7 146	7 146	501	3 239	2 988	251	8%	7 146
Materials and bulk purchases	63 191	67 024	67 024	4 636	31 846	25 105	6 740	27%	67 024
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	89 139	59 364	67 956	4 956	30 008	37 806	(7 797)	-21%	59 364
Total Expenditure	260 678	230 106	238 697	18 256	114 099	119 979	(5 880)	-5%	230 106
Surplus/(Deficit)	(25 490)	(10 224)	(10 224)	7 494	11 135	17 060	(5 925)	-35%	(10 224)
Transfers recognised - capital	42 245	45 910	62 299	9 647	35 440	41 089	(5 650)	-14%	45 910
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	16 756	35 687	52 076	17 141	46 575	58 150	(11 575)	-20%	35 687
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	16 756	35 687	52 076	17 141	46 575	58 150	(11 575)	-20%	35 687
Capital expenditure & funds sources									
Capital expenditure	44 016	50 560	66 949	6 233	13 007	14 101	(1 094)	-8%	50 560
Capital transfers recognised	39 671	45 910	62 299	5 830	12 333	11 617	716	6%	45 910
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	817	-	-	-	-	-	-	-	-
Internally generated funds	3 529	4 650	4 650	403	674	2 484	(1 810)	-73%	4 650
Total sources of capital funds	44 016	50 560	66 949	6 233	13 007	14 101	(1 094)	-8%	50 560
Financial position									
Total current assets	41 165	52 540	52 540		49 715				52 540
Total non current assets	559 479	517 427	517 427		516 178				517 427
Total current liabilities	67 460	40 126	40 126		20 168				40 126
Total non current liabilities	87 643	82 552	82 552		92 380				82 552
Community wealth/Equity	445 541	447 290	447 290		453 344				447 290
Cash flows									
Net cash from (used) operating	39 355	56 452	78 989	15 662	22 661	40 483	17 822	44%	56 452
Net cash from (used) investing	(43 604)	(50 561)	(66 949)	(10 233)	(22 277)	(25 491)	(3 214)	13%	(50 561)
Net cash from (used) financing	178	(2 088)	(2 088)	(681)	(1 615)	(2 088)	(473)	23%	(2 088)
Cash/cash equivalents at the month/year end	2 490	6 776	12 924	-	533	15 877	15 344	97%	5 567
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	10 999	6 169	3 484	3 366	3 051	4 062	2 358	43 790	77 279
Creditors Age Analysis									
Total Creditors	212	2 296	-	-	-	4	-	-	2 512

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4.1.2 Table C2: Quartely Budget Statement - Financial Performance (standard classification) / Tabel C2:

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.

Hierdie tabel weerspieël die bedryfsbegroting (Finansiële Prestasie) in die standaard groeperings van die Finansiële Regeringsstatistieke se funksies en Sub-funksies. Dit word gebruik deur die Nasionale Tesourie om die samestelling van nasionale en internasionale rekeninge vir vergelyking doeleindes, ongeag van die unieke organisatoriese strukture wat gebruik word deur die verskillende instellings.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

Die belangrikste funksies is die bestuur en administrasie, gemeenskap en openbare veiligheid, ekonomiese en omgewingsdienste, en Handelsdienste.

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

Om hierdie rede word verslag gedoen van die finansiële prestasie in die standaard groepering, Tabel C2, en per munisipale direktoraat,

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q2 Second Quarter

Description	Ref	2015/16		Monthly actual	Budget Year 2016/17					
		Audited Outcome	Original Budget		YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1									
Revenue - Standard										
Governance and administration		50 384	47 998	50 028	3 272	22 842	26 114	(3 272)	-13%	
Executive and council		5 852	1 293	3 043	—	1 173	856	317	37%	
Budget and treasury office		42 706	45 788	46 008	3 252	21 424	24 987	(3 563)	-14%	
Corporate services		1 826	917	977	21	245	271	(26)	-10%	
Community and public safety	48 261	22 982	42 858	815	13 556	9 578	3 979	42%	22 982	
Community and social services		47 865	14 803	17 628	815	13 019	8 222	4 798	58%	
Sport and recreation		53	7 679	7 679	—	—	856	(856)	-100%	
Public safety		—	—	—	—	—	—	—	—	
Housing		344	500	17 552	—	537	500	37	7%	
Health		—	—	—	—	—	—	—	—	
Economic and environmental services	980	7 538	7 538	34	1 327	9 421	(8 094)	-86%	7 538	
Planning and development		918	2 105	2 105	34	1 327	1 774	(447)	-25%	
Road transport		63	5 433	5 433	—	—	7 647	(7 647)	-100%	
Environmental protection		—	—	—	—	—	—	—	—	
Trading services	177 808	187 275	189 563	31 275	122 948	133 016	(10 069)	-8%	187 275	
Electricity		78 947	101 656	101 656	18 193	58 011	61 472	(3 461)	-6%	
Water		35 737	49 492	51 780	2 097	32 353	39 805	(7 452)	-19%	
Waste water management		30 350	29 257	29 257	10 381	28 892	24 969	3 923	16%	
Waste management		32 774	6 870	6 870	603	3 692	6 771	(3 079)	-45%	
Other	4	—	—	786	—	—	—	—	—	
Total Revenue - Standard	2	277 434	265 793	290 773	35 397	160 673	178 129	(17 456)	-10%	265 793
Expenditure - Standard										
Governance and administration		82 098	69 083	69 930	5 136	33 816	32 443	1 373	4%	69 083
Executive and council		10 799	9 023	10 773	815	4 021	5 201	(1 180)	-23%	9 023
Budget and treasury office		49 048	38 955	38 793	2 765	20 404	17 769	2 635	15%	38 955
Corporate services		22 250	21 104	20 363	1 555	9 391	9 472	(82)	-1%	21 104
Community and public safety	59 948	28 899	39 140	3 088	18 285	10 724	7 561	71%	28 899	
Community and social services		59 948	27 769	34 273	3 088	18 145	9 486	8 659	91%	27 769
Sport and recreation		—	630	630	—	139	738	(599)	-81%	630
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	500	4 237	—	—	500	(500)	-100%	500
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services	6 242	10 551	9 890	4 123	23 046	9 891	13 155	133%	10 551	
Planning and development		1	729	68	3 171	18 618	68	18 550	27279%	729
Road transport		6 242	9 823	9 823	951	4 428	9 823	(5 395)	-55%	9 823
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services	112 391	121 572	118 951	5 910	38 952	66 921	(27 969)	-42%	121 572	
Electricity		67 263	71 533	71 533	4 832	32 651	41 437	(8 786)	-21%	71 533
Water		38 642	43 523	40 903	490	3 075	19 258	(16 183)	-84%	43 523
Waste water management		3 008	3 539	3 539	353	1 890	3 535	(1 645)	-47%	3 539
Waste management		3 478	2 977	2 977	235	1 335	2 691	(1 356)	-50%	2 977
Other		—	—	786	—	—	—	—	—	—
Total Expenditure - Standard	3	260 678	230 106	238 697	18 256	114 099	119 979	(5 880)	-5%	230 106
Surplus/ (Deficit) for the year		16 756	35 687	52 076	17 141	46 575	58 150	(11 576)	-20%	35 687

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**4.1.3 Table C3: Quartely Budget Statement - Financial Performance (revenue and expenditure by municipal vote) /
Tabel C3: Kwaartallikse begrotingsverslag - Finansiële Prestasie (Inkomstes en uitgawes per munisipale direktoraat)**

The operating expenditure budget is approved by Council on the municipal vote level.

Die bedryfsbegroting word deur die Raad goedgekeur op munisipale direktoraat vlak.

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.

Die munisipale direktorate weerspieël die organisatoriese struktuur van die munisipaliteit, wat bestaan uit die volgende direktorate: Raad, Munisipale Bestuurder, Korporatiewe Dienste, Finansiële Dienste en Ingenieursdienste.

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.

Ongemagtigde besteding op jaareinde sou plaasvind óf vir die munisipaliteit as 'n geheel, indien die aangepaste begroting vir "Totale uitgawes per direktoraat" of indien enige van die afsonderlike begrotings vir 'n bepaalde direktoraat/e oorbestee word.

WC012 Cederberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter

Vote Description R thousands	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		2 146	1 173	1 173	-	1 173	736	437	59.3%	
Vote 2 - OFFICE OF MUNICIPAL MANAGER		3 706	120	1 870	-	-	120	(120)	-100.0%	
Vote 3 - FINANCIAL SERVICE		42 706	45 788	46 008	3 252	21 424	24 987	(3 563)	-14.3%	
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		48 261	22 982	42 858	815	13 556	9 578	3 979	41.5%	
Vote 5 - CORPORATE AND STRATEGIC SERVICES		1 826	917	977	21	245	271	(26)	-9.5%	
Vote 6 - ENGINEERING AND PLANNING SERVICES		178 789	194 813	197 887	31 309	124 275	142 437	(18 162)	-12.8%	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	277 434	265 793	290 773	35 397	160 673	178 129	(17 456)	-9.8%	265 793
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		4 998	4 769	4 769	372	2 025	2 089	(64)	-3.1%	
Vote 2 - OFFICE OF MUNICIPAL MANAGER		5 801	4 255	6 005	444	1 996	3 112	(1 116)	-35.9%	
Vote 3 - FINANCIAL SERVICE		49 048	38 955	38 793	2 765	20 404	17 769	2 635	14.8%	
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		59 948	28 899	39 140	3 088	18 285	10 724	7 561	70.5%	
Vote 5 - CORPORATE AND STRATEGIC SERVICES		22 250	21 104	20 363	1 555	9 391	9 472	(82)	-0.9%	
Vote 6 - ENGINEERING AND PLANNING SERVICES		118 633	132 123	129 628	10 032	61 998	76 812	(14 814)	-19.3%	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	260 678	230 106	238 697	18 256	114 099	119 979	(5 880)	-4.9%	230 106
Surplus/ (Deficit) for the year	2	16 756	35 687	52 076	17 141	46 575	58 150	(11 576)	-19.9%	35 687

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**4.1.4 Table C4:Quartely Budget Statement - Financial Performance (revenue and expenditure) / Tabel C4:
Kwartaallikse Begrotingsverslag - Finansiële Prestasie (Inkomstes en uitgawes)**

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description	Ref	2015/16		Budget Year 2016/17					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Revenue By Source									
Property rates		31 447	39 200	39 200	2 923	22 055	23 109	(1 054)	-5%
Property rates - penalties & collection charges		9 302	1 704	1 704	125	745	882	(137)	-16%
Service charges - electricity revenue		69 789	77 534	77 534	5 793	38 143	44 479	(6 336)	-14%
Service charges - water revenue		15 923	25 133	25 133	2 097	11 274	11 752	(478)	-4%
Service charges - sanitation revenue		7 020	8 946	8 946	734	4 507	4 456	51	1%
Service charges - refuse revenue		5 210	6 860	6 860	603	3 683	3 425	258	8%
Service charges - other		-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 252	3 663	3 663	297	2 046	2 226	(180)	-8%
Interest earned - external investments		356	368	368	57	261	190	70	37%
Interest earned - outstanding debtors		3 673	2 613	2 613	141	927	1 353	(426)	-31%
Dividends received		-	-	-	-	-	-	-	-
Fines		8 689	3 047	3 047	342	2 528	474	2 054	433%
Licences and permits		987	1 024	1 024	57	487	441	46	11%
Agency services		1 598	1 472	1 472	124	797	684	114	17%
Transfers recognised - operational		71 351	44 950	53 541	12 391	36 168	42 359	(6 190)	-15%
Other revenue		6 591	3 369	3 369	65	1 613	1 209	404	33%
Gains on disposal of PPE		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		235 189	219 882	228 474	25 750	125 234	137 040	(11 805)	-9%
Expenditure By Type									
Employee related costs		78 230	73 780	73 780	6 355	38 246	42 784	(4 538)	-11%
Remuneration of councillors		4 328	4 478	4 478	372	2 143	2 139	4	0%
Debt impairment		19 646	10 000	10 000	833	5 000	5 000	-	10 000
Depreciation & asset impairment		15 823	18 314	18 314	1 436	8 617	9 157	(540)	-6%
Finance charges		9 968	7 146	7 146	501	3 239	2 988	251	8%
Bulk purchases		63 191	67 024	67 024	4 636	31 846	25 105	6 740	27%
Other materials		-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-
Other expenditure		68 504	49 364	57 956	4 123	25 008	32 806	(7 797)	-24%
Loss on disposal of PPE		990	-	-	-	-	-	-	-
Total Expenditure		260 678	230 106	238 697	18 256	114 099	119 979	(5 880)	-5%
Surplus/(Deficit)		(25 490)	(10 224)	(10 224)	7 494	11 135	17 060	(5 925)	(0)
Transfers recognised - capital		42 245	45 910	62 299	9 647	35 440	41 089	(5 650)	(0)
Contributions recognised - capital		-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		16 756	35 687	52 076	17 141	46 575	58 150		35 687
Taxation		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		16 756	35 687	52 076	17 141	46 575	58 150		35 687
Attributable to minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		16 756	35 687	52 076	17 141	46 575	58 150		35 687
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		16 756	35 687	52 076	17 141	46 575	58 150		35 687

The annual budget is approved for 'Total Revenue by Source'.

Die jaarlikse begroting is goedgekeur vir "Totale Inkomste per bron".

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4.1.5 Table C5:Quartely Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) / Tabel C5: Kwaartallikse begrotingsverslag - Kapitaalbesteding (munisipale direktoraat, standaard groepeering en befondsing)

WC012 Cederberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q2 Second Quarter

Vote Description	Ref	2015/16		Budget Year 2016/17						
		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 SERVICE		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		5 321	-	-	-	-	-	-	-	-
Vote 5 - CORPORATE AND STRATEGIC SERVICES		123	-	-	-	-	-	-	-	-
Vote 6 - ENGINEERING AND PLANNING SERVICES		31 684	42 732	43 956	4 919	11 245	11 103	142	1%	42 732
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	37 128	42 732	43 956	4 919	11 245	11 103	142	1%	42 732
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		440	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICE		11	240	240	2	7	5	2	53%	240
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		3 274	1 334	1 334	98	301	696	(395)	-57%	1 334
Vote 5 - CORPORATE AND STRATEGIC SERVICES		178	455	455	1	67	747	(680)	-91%	455
Vote 6 - ENGINEERING AND PLANNING SERVICES		2 985	5 800	20 965	1 213	1 387	1 550	(163)	-11%	5 800
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	6 889	7 829	22 994	1 314	1 762	2 998	(1 236)	-41%	7 829
Total Capital Expenditure		44 016	50 560	66 949	6 233	13 007	14 101	(1 094)	-8%	50 560
Capital Expenditure - Standard Classification										
Governance and administration		752	695	695	3	74	752	(678)	-90%	695
Executive and council		440	-	-	-	-	-	-	-	-
Budget and treasury office		11	240	240	2	7	5	2	53%	240
Corporate services		301	455	455	1	67	747	(680)	-91%	455
Community and public safety		8 595	1 334	9 013	98	301	696	(395)	-57%	1 334
Community and social services		3 274	1 084	1 084	98	262	465	(203)	-44%	1 084
Sport and recreation		5 321	250	7 929	-	39	231	(192)	-83%	250
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 397	5 719	5 719	184	937	3 348	(2 411)	-72%	5 719
Planning and development		-	275	275	-	-	-	-	-	275
Road transport		1 397	5 444	5 444	184	937	3 348	(2 411)	-72%	5 444
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		33 272	42 813	51 523	5 948	11 695	9 305	2 390	26%	42 813
Electricity		2 705	3 365	3 365	1 998	2 036	-	2 036	#DIV/0!	3 365
Water		3 871	18 487	21 561	694	2 086	2 344	(258)	-11%	18 487
Waste water management		25 328	19 411	25 047	3 256	7 573	5 411	2 162	40%	19 411
Waste management		1 368	1 550	1 550	-	-	1 550	(1 550)	-100%	1 550
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	44 016	50 561	66 949	6 233	13 007	14 101	(1 094)	-8%	50 561
Funded by:										
National Government		37 299	45 892	47 116	5 830	12 322	11 598	724	6%	45 892
Provincial Government		2 372	19	15 184	-	11	19	(8)	-42%	19
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		39 671	45 910	62 299	5 830	12 333	11 617	716	6%	45 910
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	817	-	-	-	-	-	-	-	-
Internally generated funds		3 529	4 650	4 650	403	674	2 484	(1 810)	-73%	4 650
Total Capital Funding		44 016	50 560	66 949	6 233	13 007	14 101	(1 094)	-8%	50 560

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Table C5 consists of three distinct sections: / Tabel C5 bestaan uit drie verskillende afdelings:

- Appropriations by vote: / Besteding per direktaat
 - 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).
 - Dit is die begrotingstoekennings wat deur die Raad goedgekeur is in die jaarlikse en aansuiweringsbegrotings (soortgelyk aan die uitgawes per direktaat in Tabel C3).
- Standard classification: / Standaard klassifikasie
 - 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.
 - Hierdie gedeelte weerspieël, soortgelyk aan Tabel 2, die kapitale begroting in die standaard klassifikasie van die Finansiële Regeringsstatistieke se funksies en Sub-funksies. Dit word gebruik deur die Nasionale Tesourie om die samestelling van nasionale en internasionale rekeninge vir vergelyking doeleindes, ongeag van die unieke organisatoriese strukture wat gebruik word deur die verskillende instellings.
- Funding portion: / Befondsing gedeelte
 - This section reflects how the capital budget has been funded by the different sources of capital revenue.
 - Hierdie gedeelte weerspieël hoe die kapitaalbegroting befonds is deur die verskillende bronne van kapitaal
 - It is very important that national government grants are fully spent by year end otherwise it will have to be repaid to the national revenue fund.
 - Dit is baie belangrik dat die skenkings wat van nasionale regering ontvang word ten volle spandeer moet word teen jaareinde, andersins moet die gelde terugbetaal word aan die nasionale inkomste fonds.
 - Provincial grants should also be utilised but should any unspent portion remain then the provincial departments require repayment immediately.
 - Provinciale skenkings moet ook aangewend word, maar indien daar enige onbestede gedeelte oorbly, verwag die provinsiale departemente nie dat die gelde dadelik terugbetaal word nie.

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4.1.6 Table C6:Quartely Budget Statement - Financial Position / Tabel C6: Kwaartallikse begrotingsverslag - Balansstaat

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		2 490	10 208	10 208	920	10 208
Call investment deposits		–	1 000	1 000	9 444	1 000
Consumer debtors		28 159	37 619	37 619	36 913	37 619
Other debtors		8 132	1 836	1 836	46	1 836
Current portion of long-term receivables		4	–	–	–	–
Inventory		2 380	1 877	1 877	2 393	1 877
Total current assets		41 165	52 540	52 540	49 715	52 540
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		75 002	67 786	67 786	67 786	67 786
Investments in Associate		–	–	–	–	–
Property, plant and equipment		484 328	449 435	449 435	448 186	449 435
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		149	206	206	206	206
Other non-current assets		–	–	–	–	–
Total non current assets		559 479	517 427	517 427	516 178	517 427
TOTAL ASSETS		600 644	569 967	569 967	565 893	569 967
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		2 481	4 596	4 596	24	4 596
Consumer deposits		1 662	1 618	1 618	1 743	1 618
Trade and other payables		56 015	28 000	28 000	12 287	28 000
Provisions		7 302	5 912	5 912	6 114	5 912
Total current liabilities		67 460	40 126	40 126	20 168	40 126
Non current liabilities						
Borrowing		20 174	13 618	13 618	20 732	13 618
Provisions		67 469	68 934	68 934	71 648	68 934
Total non current liabilities		87 643	82 552	82 552	92 380	82 552
TOTAL LIABILITIES		155 103	122 678	122 678	112 548	122 678
NET ASSETS	2	445 541	447 290	447 290	453 344	447 290
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		445 541	443 290	443 290	453 344	443 290
Reserves		–	4 000	4 000	–	4 000
TOTAL COMMUNITY WEALTH/EQUITY	2	445 541	447 290	447 290	453 344	447 290

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4.1.7 Table C7: Quartely Budget Statement - Cash Flow / Tabel C7: Kwartaallikse begrotingsverslag - Kontantvloei

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

Description	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		32 004	36 047	36 047	2 184	17 542	19 068	(1 526)	-8%	36 047
Service charges		92 867	110 503	110 503	8 478	56 494	62 085	(5 592)	-9%	110 503
Other revenue		13 753	10 899	10 899	803	6 922	5 590	1 332	24%	10 899
Government - operating		71 789	44 950	53 541	12 391	36 008	42 902	(6 893)	-16%	44 950
Government - capital		42 245	45 910	62 299	9 647	35 440	34 747	693	2%	45 910
Interest		4 029	2 197	2 197	92	574	798	(224)	-28%	2 197
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(212 054)	(192 203)	(194 646)	(17 825)	(129 498)	(123 629)	5 870	-5%	(192 203)
Finance charges		(5 278)	(1 850)	(1 850)	(108)	(820)	(1 077)	(258)	24%	(1 850)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		39 355	56 452	78 989	15 662	22 661	40 483	17 822	44%	56 452
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		413	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	(4 000)	(9 270)	(11 390)	2 120	-19%	-
Payments										
Capital assets		(44 017)	(50 561)	(66 949)	(6 233)	(13 007)	(14 101)	(1 094)	8%	(50 561)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 604)	(50 561)	(66 949)	(10 233)	(22 277)	(25 491)	(3 214)	13%	(50 561)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		4 000	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		113	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(3 935)	(2 088)	(2 088)	(681)	(1 615)	(2 088)	(473)	23%	(2 088)
NET CASH FROM/(USED) FINANCING ACTIVITIES		178	(2 088)	(2 088)	(681)	(1 615)	(2 088)	(473)	23%	(2 088)
NET INCREASE/ (DECREASE) IN CASH HELD		(4 071)	3 803	9 952	4 748	(1 231)	12 905			3 803
Cash/cash equivalents at beginning:		6 561	2 972	2 972		1 764	2 972			1 764
Cash/cash equivalents at month/year end:		2 490	6 776	12 924		533	15 877			5 567

Refer to section 7 for a more comprehensive picture of the cash position of the municipality which includes investments and commitments against available cash resources.

Verwys na afdeling 7 vir 'n meer omvattende oorsig van die kontant posisie van die munisipaliteit wat beleggings en verpligte teen die beskikbare kontantbronne insluit.

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4.1.8 Supporting Table SC9: Quarterly Budget Statement – Actual and revised targets for cash receipts and cash

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

Hierdie ondersteunende tabel verskaf 'n volledige uiteensetting van die inligting in Tabel C7.

WC012 Cederberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q2 Second Quarter

Description R thousands	Ref 1	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Cash Receipts By Source																	
Property rates		1 474	3 243	4 241	2 421	3 514	2 133							18 255	35 280	37 573	40 015
Property rates - penalties & collection charges		47	36	55	286	41	51							250	767	817	870
Service charges - electricity revenue		5 873	7 767	7 103	7 071	6 240	5 769							33 832	73 657	78 445	83 544
Service charges - water revenue		1 180	1 531	1 531	1 402	1 534	1 534							13 909	22 620	24 090	25 656
Service charges - sanitation revenue		389	646	599	536	556	463							4 861	8 051	8 574	9 132
Service charges - refuse		317	534	477	459	450	371							3 568	6 174	6 576	7 003
Service charges - other		341	326	356	428	369	341							(2 161)	–	–	–
Rental of facilities and equipment		101	247	605	41	179	216							2 274	3 663	3 901	4 155
Interest earned - external investments		5	20	36	70	72	57							107	368	391	417
Interest earned - outstanding debtors		45	66	48	66	52	35							1 517	1 829	2 366	2 519
Dividends received		–	–	–	–	–	–							–	–	–	–
Fines		167	313	591	429	681	340							(1 150)	1 371	1 460	1 555
Licences and permits		83	77	68	60	96	57							583	1 024	1 090	1 161
Agency services		129	143	135	122	144	124							674	1 472	1 567	1 669
Transfer receipts - operating		15 489	2 927	2 995	–	2 207	12 391							17 533	53 541	47 521	77 479
Other revenue		133	182	1 067	160	166	65							1 595	3 369	3 588	3 821
Total Cash Receipts by Source		25 772	18 059	19 908	13 553	16 300	23 947	–	–	–	–	–	–	95 647	213 186	217 960	258 997
Other Cash Flows by Source														–	–	–	–
Transfer receipts - capital		7 909	11 543	–	6 341	–	9 647							26 860	62 299	38 992	18 811
Contributions & Contributed assets		–	–	–	–	–	–							–	–	–	–
Proceeds on disposal of PPE		–	–	–	–	–	–							–	–	–	–
Short term loans		–	–	–	–	–	–							–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–							–	–	–	–
Increase in consumer deposits		–	–	–	–	–	–							–	–	–	–
Receipt of non-current debtors		–	–	–	–	–	–							–	–	–	–
Receipt of non-current receivables		–	–	–	–	–	–							–	–	–	–
Change in non-current investments		(7 716)	(7 787)	3 600	512	6 120	(4 000)							9 270	–	–	–
Total Cash Receipts by Source		25 965	21 814	23 508	20 406	22 420	29 594	–	–	–	–	–	–	131 777	275 485	256 952	277 808
Cash Payments by Type														–	–	–	–
Employee related costs		5 807	5 711	5 774	5 672	8 926	6 355							35 534	73 780	75 974	80 912
Remuneration of councillors		340	304	352	352	423	372							2 334	4 478	4 769	5 079
Interest paid		–	–	588	70	54	108							1 030	1 850	1 970	2 098
Bulk purchases - Electricity		7 686	7 940	7 713	5 470	5 687	5 657							25 372	65 524	69 784	74 320
Bulk purchases - Water & Sewer		–	97	152	–	257	13							980	1 500	1 598	1 701
Other materials		–	–	–	–	–	–							–	–	–	–
Contracted services		–	–	–	–	–	–							–	–	–	–
Grants and subsidies paid - other municipalities		–	–	–	–	–	–							–	–	–	–
Grants and subsidies paid - other		–	–	–	–	–	–							–	–	–	–
General expenses		18 945	5 531	6 243	7 401	4 889	5 428							927	49 364	53 835	83 124
Cash Payments by Type		32 778	19 583	20 822	18 966	20 236	17 933	–	–	–	–	–	–	66 178	196 496	207 928	247 234
Other Cash Flows/Payments by Type																	
Capital assets		–	1 417	1 407	1 597	2 354	6 233							53 942	66 949	42 091	22 802
Repayment of borrowing		–	–	934	–	–	681							473	2 088	2 224	2 368
Other Cash Flows/Payments		–	–	–	–	–	–							–	–	–	–
Total Cash Payments by Type		32 778	21 000	23 163	20 562	22 590	24 847	–	–	–	–	–	–	120 593	265 533	252 242	272 403
NET INCREASE/(DECREASE) IN CASH HELD		(6 812)	815	345	(156)	(171)	4 748	–	–	–	–	–	–	11 184	9 952	4 710	5 404
Cash/cash equivalents at the monthly/year beginning:		1 764	(5 049)	(4 234)	(3 889)	(4 045)	(4 215)	533	533	533	533	533	533	1 764	11 716	11 716	16 426
Cash/cash equivalents at the monthly/year end:		(5 048)	(4 234)	(3 889)	(4 045)	(4 215)	533	533	533	533	533	533	533	11 716	11 716	21 830	

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PART 2 – SUPPORTING DOCUMENTATION / DEEL 2 - ONDERSTEUNENDE DOKUMENTASIE

Section 5 – Debtors' analysis / Gedeelte 5 - Debiteure ouderdomsanalise

5.1 Supporting Table SC3 / Ondersteunende Tabel SC3

WC012 Cederberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description R thousands	NT Code	Budget Year 2016/17										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 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 730	1 719	995	933	849	793	751	13 997	22 767	17 322		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 189	1 764	560	474	415	311	305	4 210	12 228	5 714		
Receivables from Non-exchange Transactions - Property Rates	1400	2 858	1 776	1 084	969	898	2 108	664	13 248	23 606	17 888		
Receivables from Exchange Transactions - Waste Water Management	1500	868	601	531	660	579	516	357	6 423	10 536	8 535		
Receivables from Exchange Transactions - Waste Management	1600	698	502	393	393	377	357	301	5 389	8 412	6 819		
Receivables from Exchange Transactions - Property Rental Debtors	1700	0	0	0	0	0	0	0	9	10	9		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	(345)	(193)	(80)	(63)	(67)	(24)	(21)	514	(279)	339		
Total By Income Source	2000	10 999	6 169	3 484	3 366	3 051	4 062	2 358	43 790	77 279	56 627	-	-
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	631	299	79	39	25	630	16	285	2 004	995		
Commercial	2300	4 980	2 258	1 063	826	779	1 027	629	14 595	26 157	17 856		
Households	2400	5 014	3 442	2 203	2 376	2 140	2 157	1 647	28 219	47 200	36 540		
Other	2500	374	169	140	126	107	247	65	690	1 918	1 235		
Total By Customer Group	2600	10 999	6 169	3 484	3 366	3 051	4 062	2 358	43 790	77 279	56 627	-	-

The value reflected in the Financial Position⁵ will not reconcile to the Debtors Age Analysis shown on Table SC3. The financial position includes the provision made for bad debts and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes consumer amounts on the Debtors module of ProMIS.

Die waarde wat getoon word in die Balansstaat⁵ sal nie ooreenstem met die Debiteure Ouderdomsanalise gewys op Tabel SC3 nie. Die balansstaat sluit in voorsiening gemaak vir slechte skuld en ander debiteure klassifikasies wat nie deel van die verbruikersdebitore te vorm nie in, terwyl die ouerdomsonleding net verbruikers bedrae op die debiteure-module van Promis insluit.

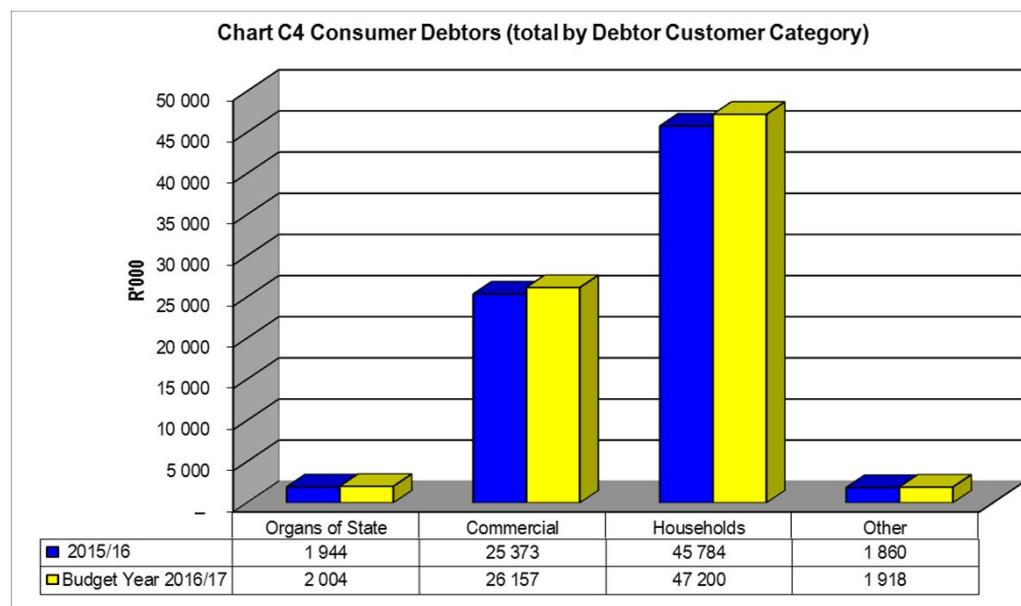
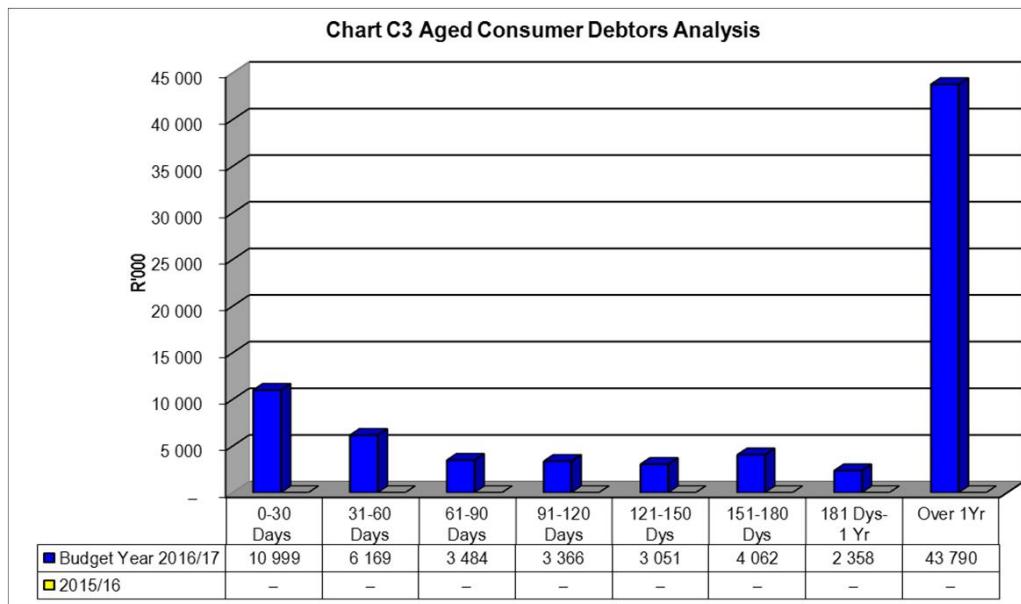
Reconciliation of consumer debtors reflected on Table C6 to Debtors Age Analysis on Table SC3:

Rekonsiliasie tussen die verbruikersdebitore soos aangedui op Tabel C6 en die Debiteure Ouderdomsonleding op Tabel SC3:

Description / Beskrywing	R'000
Table SC3: Debtors Age Analysis / Tabel SC3: Debiteure ouderdomsanalise	33 489
Add: Sundry other debtors / Plus: Diverse Debiteure	46
Add: Provision for bad debts / Plus: Voorsiening vir slechte skulde	1 080
Add: Reconciling items / Plus: Rekonsilierende items	2 298
Consumer debtors per Table C6 / Verbruikersdebitore soos per Tabel C6	36 913

⁵ Section 4 – Table C6 Financial Position / Gedeelte 4 - Tabel C6 Balansstaat

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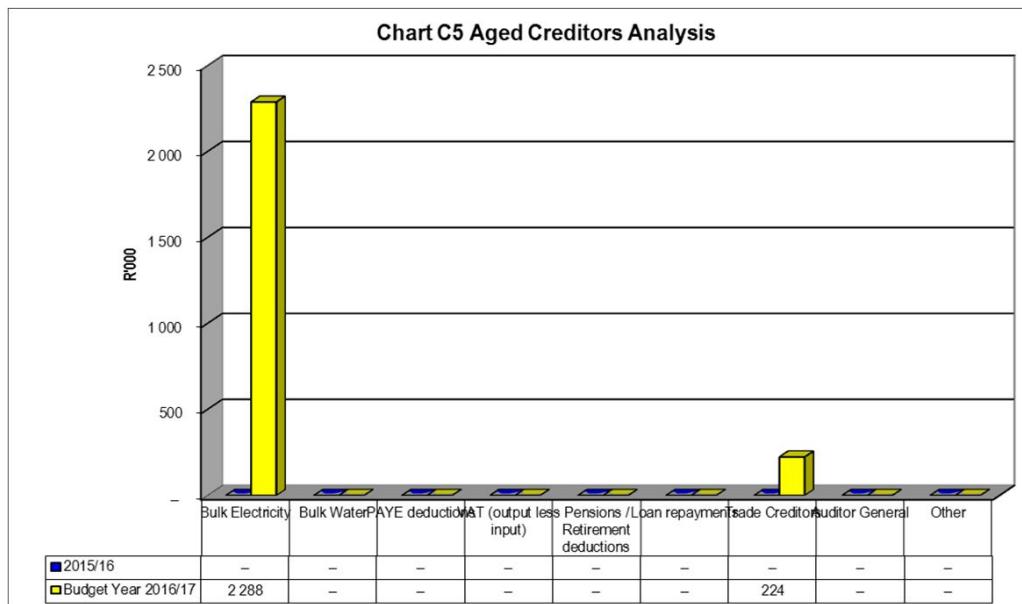
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Section 6 – Creditors' analysis / Gedeelte 6 - Krediteure ouderdomsanalise

6.1 Supporting Table SC4 / Ondersteunende Tabel SC4

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

Description R thousands	NT Code	Budget Year 2016/17								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	(0)	2 289	–	–	–	–	–	–	2 288
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	212	7	–	–	–	4	–	–	224
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	212	2 290	–	–	–	4	–	–	2 512



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Reconciliation of Trade and other payables reflected on Table C6 to Aged Creditors on Table SC3:

Rekonsiliasie tussen handels- en ander krediteure soos aangedui op Tabel C6⁷ en die Krediteure Ouderdomsontleiding op Tabel SC3:

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Section 7 – Investment portfolio analysis / Gedeelte 7 - Beleggingsportefeuille ontleding

7.1 Supporting Table SC5 / Ondersteunende Tabel SC5

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second Quarter

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
Call Account - ABSA Bank LTD		0	Call		13	4.5%	5 444	4 000	9 444
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	2				13		5 444	4 000	9 444

7.2 Additional Information / Addisionele Inligting

The statement of financial position includes the following: / Die Balansstaat sluit die volgende in:

Item	R'000
Cash / Kontant ⁸	920
Call investment deposits / Korttermyn beleggings ⁸	9 444
TOTAL / TOTAAL	10 364

⁸ **Section 4 – Table C6 Financial Position / Gedeelte 4 - Tabel C6 Balansstaat**

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Section 8 – Allocation and grant receipts and expenditure / Gedeelte 8 - Toekennings en skenkings ontvangste en uitgawes

8.1 Supporting Table SC6 / Ondersteunende Tabel SC6

WC012 Cederberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

Description	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		38 711	40 434	40 434	12 391	30 055	20 217	9 838	48.7%	40 434
Local Government Equitable Share		34 235	37 173	37 173	12 391	27 880	18 587	9 294	50.0%	37 173
Finance Management		1 450	1 475	1 475	–	1 475	738	738	100.0%	1 475
Municipal Systems Improvement		795	–	–	–	–	–	–	–	–
Water Services Operating Subsidy		–	–	–	–	–	–	–	–	–
EPWP Incentive		1 007	1 000	1 000	–	700	500	200	40.0%	1 000
DWS		81	–	–	–	–	–	–	–	–
MIG: PMU		1 144	786	786	–	–	393	(393)	-100.0%	786
Provincial Government:		32 404	4 516	13 107	–	5 953	6 554	1 413	21.6%	4 516
Provincial Government: Library Services		3 476	3 642	3 642	–	2 422	1 821	–	–	3 642
Community Development Work Programme		162	170	170	–	170	85	85	–	170
Maintenance and Construction of Roads		62	84	84	–	–	42	42	–	84
FMSG - Internal Audit Shared Services		776	–	–	–	–	–	–	–	–
FMSG - MSCOA Implementation		50	–	–	–	–	–	–	–	–
Western Cape Financial Management Support Grant		486	–	220	–	–	110	110	–	–
Graduate Internship Grant		–	–	60	–	–	30	30	–	–
Spatial Development Framework Grant		–	–	–	–	–	–	–	–	–
Housing Consumer Education		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		–	–	–	–	–	–	–	–	–
Bulk SMS System		25	–	–	–	–	–	–	–	–
Municipal Capacity Building Grant		500	120	1 870	–	–	935	935	–	120
Human Settlements		394	500	4 237	–	537	2 118	2 118	–	500
Electrical Meter Audit		–	–	–	–	–	–	–	–	–
Marine Living Resource Grant		26 472	–	2 825	–	2 825	1 413	1 413	100.0%	–
District Municipality:										
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:										
[insert description]		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	71 115	44 950	53 541	12 391	36 008	26 771	11 250	42.0%	44 950
Capital Transfers and Grants										
National Government:		40 260	45 892	47 116	9 647	35 394	23 558	11 836	50.2%	45 892
Municipal Infrastructure Grant (MIG)		14 136	21 845	21 845	9 647	15 556	10 922	4 634	42.4%	21 845
WSOG		3 000	–	1 224	–	–	612	(612)	-100.0%	–
INEG		2 988	3 000	3 000	–	3 000	1 500	1 500	100.0%	3 000
Regional Bulk Infrastructure		20 000	21 047	21 047	–	16 838	10 524	6 315	60.0%	21 047
Municipal Systems Improvement Grant		135	–	–	–	–	–	–	–	–
DWS		–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		2 660	19	15 184	–	19	7 592	(7 573)	-99.8%	19
Human Settlements		–	–	–	–	–	–	–	–	–
Provincial Government: Library Services		2 660	19	19	–	19	9	9	100.0%	19
Development of Sport & Recreational Facilities		–	–	–	–	–	–	–	–	–
Acceleration of Housing Delivery: Cdal WWTW		–	–	13 315	–	–	6 658	(6 658)	-100.0%	–
Municipal Drought Support: Borehole Algeria		–	–	1 850	–	–	925	(925)	-100.0%	–
District Municipality:										
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:										
[insert description]		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	42 920	45 910	62 299	9 647	35 413	31 150	4 263	13.7%	45 910
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	114 035	90 860	115 841	22 038	71 421	57 920	15 513	26.8%	90 860

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8.2 Supporting Table SC7 / Ondersteunende Tabel SC7

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter

Description R thousands	Ref	Budget Year 2016/17										
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
EXPENDITURE												
Operating expenditure of Transfers and Grants												
National Government:		65 183	40 434	40 434	2 890	17 431	20 217	(2 786)	-13.8%	40 434		
Local Government Equitable Share		34 235	37 173	37 173	2 201	14 804	18 587	(3 782)	-20.4%	37 173		
Finance Management		1 450	1 475	1 475	78	493	738	(244)	-33.1%	1 475		
Municipal Systems Improvement		795	-	-	-	-	-	-	-	-		
Water Services Operating Subsidy		-	-	-	-	-	-	-	-	-		
EPWP Incentive		1 007	1 000	1 000	518	1 511	500	1 011	202.2%	1 000		
DWS		26 472	-	-	-	-	-	-	-	-		
MIG: PMU		81	-	-	-	-	-	-	-	-		
1 144		786	786	93	622	393	229	58.3%	786			
Provincial Government:		6 155	4 516	13 107	528	4 939	6 554	510	7.8%	4 516		
Provincial Government: Library Services		3 471	3 642	3 642	289	2 001	1 821	181	9.9%	3 642		
Community Development Work Programme		162	170	170	40	61	85	-	-	170		
Maintenance and Construction of Roads		62	84	84	-	-	42	-	-	84		
FMSG - Internal Audit Shared Services		776	-	-	-	-	-	-	-	-		
FMSG - MSCOA Implementation		50	-	-	-	-	-	-	-	-		
Western Cape Financial Management Support Grant		-	-	220	200	200	110	-	-	-		
Graduate Internship Grant		44	-	60	-	-	30	-	-	-		
Spatial Development Framework Grant		-	-	-	-	-	-	-	-	-		
Housing Consumer Education		8	-	-	-	-	-	-	-	-		
Municipal Infrastructure Grant		669	-	-	-	-	-	-	-	-		
Bulk SMS System		25	-	-	-	-	-	-	-	-		
Municipal Capacity Building Grant		500	120	1 870	-	-	935	(935)	-100.0%	120		
Human Settlements		336	500	4 237	-	-	2 118	-	-	500		
Electrical Meter Audit		-	-	-	-	-	-	-	-	-		
Marine Living Resource Grant		53	-	2 825	-	2 676	1 413	1 264	89.5%	-		
District Municipality:		-	-	-	-	-	-	-	-	-		
[Insert description]		-	-	-	-	-	-	-	-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-		
[Insert description]		-	-	-	-	-	-	-	-	-		
Total operating expenditure of Transfers and Grants:		71 338	44 950	53 541	3 418	22 369	26 771	(2 277)	-8.5%	44 950		
Capital expenditure of Transfers and Grants												
National Government:		39 565	45 892	47 116	5 830	12 322	23 558	(11 236)	-47.7%	45 892		
Municipal Infrastructure Grant (MIG)		14 136	21 845	21 845	2 496	7 626	10 922	(3 296)	-30.2%	21 845		
WSOG		2 679	-	1 224	219	323	612	(289)	-47.3%	-		
INEG		3 000	3 000	3 000	1 997	1 997	1 500	497	33.2%	3 000		
Regional Bulk Infrastructure		19 614	21 047	21 047	1 118	2 375	10 524	(8 148)	-77.4%	21 047		
Municipal Systems Improvement Grant		135	-	-	-	-	-	-	-	-		
DWS		-	-	-	-	-	-	-	-	-		
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-		
Provincial Government:		2 680	19	15 184	-	11	7 592	(7 581)	-99.9%	19		
Human Settlements		-	-	-	-	-	-	-	-	-		
Provincial Government: Library Services		2 680	19	19	-	11	9	-	-	19		
Development of Sport & Recreational Facilities		-	-	-	-	-	-	-	-	-		
Acceleration of Housing Delivery: Cdal WWTW		-	-	13 315	-	-	6 658	-	-	-		
Municipal Drought Support: Borehole Algeria		-	-	1 850	-	-	925	-	-	-		
District Municipality:		-	-	-	-	-	-	-	-	-		
[Insert description]		-	-	-	-	-	-	-	-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-		
[Insert description]		-	-	-	-	-	-	-	-	-		
Total capital expenditure of Transfers and Grants		42 245	45 910	62 299	5 830	12 333	31 150	(18 817)	-60.4%	45 910		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		113 583	90 860	115 841	9 249	34 702	57 920	(21 093)	-36.4%	90 860		

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9.1 Supporting Table SC8 / Ondersteunende Tabel SC8

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter

Summary of Employee and Councillor remuneration R thousands	Ref	2015/16		Budget Year 2016/17		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	C						
1	A	B	C								
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		2 864	3 474	3 474	289	1 691	1 737	(46)	-3%	3 474	
Pension and UIF Contributions		379	387	387	40	196	194	3	1%	387	
Medical Aid Contributions		97	125	125	4	34	63	(28)	-45%	125	
Motor Vehicle Allowance		552	469	469	19	119	234	(115)	-49%	469	
Cellphone Allowance		23	22	22	19	102	11	91	825%	22	
Housing Allowances		-	-	-	-	-	-	-	-	-	
Other benefits and allowances		413	-	-	-	-	-	-	-	-	
Sub Total - Councillors	4	4 328	4 478	4 478	372	2 143	2 239	(96)	-4%	4 478	3.5%
% Increase			3.5%	3.5%							
Senior Managers of the Municipality											
Basic Salaries and Wages		3 625	2 865	2 865	239	1 433	1 433	-	-	2 865	
Pension and UIF Contributions		675	338	338	28	169	169	-	-	338	
Medical Aid Contributions		20	31	31	3	16	15	0	3%	31	
Overtime		-	-	-	-	-	-	-	-	-	
Performance Bonus		-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		631	1 096	1 096	91	548	548	-	-	1 096	
Cellphone Allowance		-	38	38	3	19	19	-	-	38	
Housing Allowances		72	217	217	18	109	109	0	0%	217	
Other benefits and allowances		2 005	-	-	-	-	-	-	-	-	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	
Long service awards		-	344	344	29	172	172	(0)	0%	344	
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality	2	-	-	-	-	-	-	-	-	-	-
% Increase											
Other Municipal Staff	4	7 027	4 928	4 928	411	2 464	2 464	0	0%	4 928	-29.9%
% Increase			-29.9%	-29.9%							
Total Parent Municipality											
	4	82 558	78 258	78 258	6 726	40 420	39 129	1 292	3%	78 258	-
Unpaid salary, allowances & benefits in arrears:											
Board Members of Entities											
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-	
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-	
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	
Overtime		-	-	-	-	-	-	-	-	-	
Performance Bonus		-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	
Cellphone Allowance		-	-	-	-	-	-	-	-	-	
Housing Allowances		-	-	-	-	-	-	-	-	-	
Other benefits and allowances		-	-	-	-	-	-	-	-	-	
Board Fees		-	-	-	-	-	-	-	-	-	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	-	-
% Increase											
Senior Managers of Entities											
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-	
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-	
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	
Overtime		-	-	-	-	-	-	-	-	-	
Performance Bonus		-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	
Cellphone Allowance		-	-	-	-	-	-	-	-	-	
Housing Allowances		-	-	-	-	-	-	-	-	-	
Other benefits and allowances		-	-	-	-	-	-	-	-	-	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Entities	2	-	-	-	-	-	-	-	-	-	-
% Increase											
Other Staff of Entities											
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-	
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-	
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	
Overtime		-	-	-	-	-	-	-	-	-	
Performance Bonus		-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	
Cellphone Allowance		-	-	-	-	-	-	-	-	-	
Housing Allowances		-	-	-	-	-	-	-	-	-	
Other benefits and allowances		-	-	-	-	-	-	-	-	-	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-	-
% Increase											
Total Municipal Entities											
TOTAL SALARY, ALLOWANCES & BENEFITS	4	82 558	78 258	78 258	6 726	40 420	39 129	1 292	3%	78 258	-
% Increase			-5.2%	-5.2%							-5.2%
TOTAL MANAGERS AND STAFF	4	78 230	73 780	73 780	6 354	38 277	36 890	1 387	4%	73 780	-

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Section 10 – Capital programme performance / Gedeelte 10 - Status van Kapitaal

10.1 Supporting Table SC12 / Ondersteunende Tabel SC12

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter

Month	2015/16		Budget Year 2016/17						
	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	339	115	–	–	–	115	115	100.0%	0%
August	1 837	50	1 417	1 417	1 417	1 417	0	0.0%	3%
September	8 407	4 717	1 407	1 407	2 823	2 824	1	0.0%	6%
October	4 675	5 506	1 597	1 597	4 420	4 421	1	0.0%	9%
November	2 916	462	6 119	2 354	6 774	10 540	3 766	35.7%	13%
December	1 995	8 350	3 560	6 233	13 007	14 100	1 093	7.8%	26%
January	3 009	6 405	22 424			36 524	–		
February	1 407	7 100	13 206			49 730	–		
March	6 071	12 688	9 500			59 230	–		
April	2 024	4 030	5 130			64 360	–		
May	2 348	105	450			64 810	–		
June	8 989	1 033	2 139			66 949	–		
Total Capital expenditure	44 017	50 561	66 949	13 007					

Chart C1 2016/17 Capital Expenditure Monthly Trend: actual v target

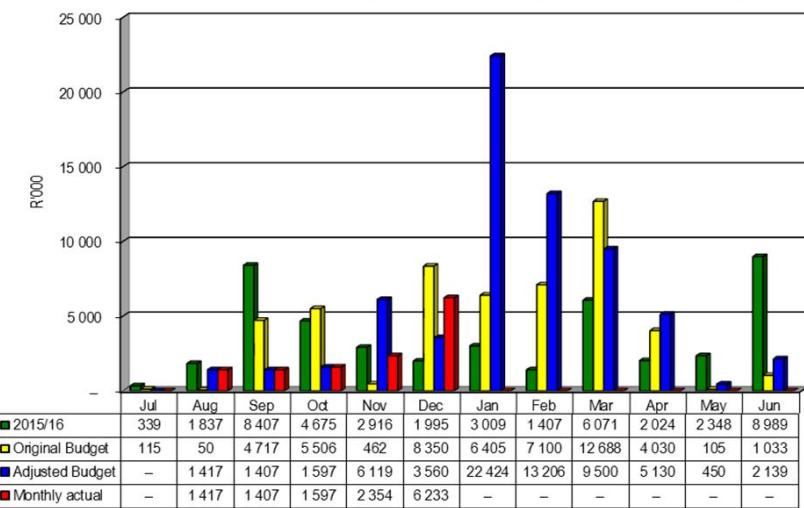
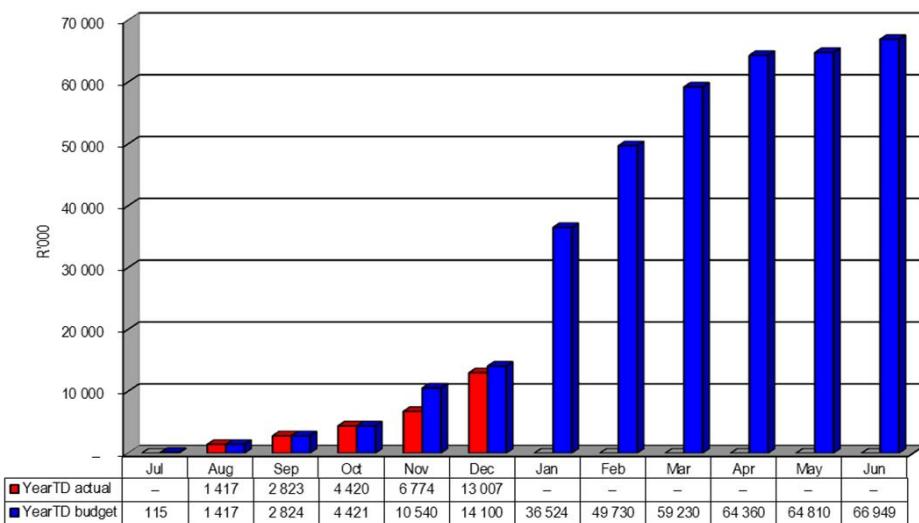


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



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10.2 Supporting Table SC13a / Ondersteunende Tabel SC13a

WC012 Cederberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second Quarter

Description	Ref	2015/16		Monthly actual	YearTD actual	Budget Year 2016/17		YTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget			Adjusted Budget	YearTD budget				
R thousands	1										
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure		33 301	45 892	54 602	5 830	12 262	13 099		838	6.4%	45 892
Infrastructure - Road transport		1 397	5 344	5 344	174	925	3 844	2 919	75.9%	5 344	
Roads, Pavements & Bridges		1 397	5 344	5 344	174	925	3 844	2 919	75.9%	5 344	
Storm water		—	—	—	—	—	—	—	—	—	
Infrastructure - Electricity		2 705	3 000	3 000	1 997	1 999	—	(1 999)	0.0%	3 000	
Generation		2 705	3 000	3 000	1 997	1 999	—	(1 999)	0.0%	3 000	
Transmission & Reticulation		—	—	—	—	—	—	—	—	—	
Street Lighting		—	—	—	—	—	—	—	—	—	
Infrastructure - Water		3 871	18 387	21 461	426	1 787	2 344	557	23.8%	18 387	
Dams & Reservoirs		—	—	—	—	—	—	—	—	—	
Water purification		704	14 387	15 611	—	1 353	2 344	991	42.3%	14 387	
Reticulation		3 167	4 000	5 850	426	434	—	(434)	0.0%	4 000	
Infrastructure - Sanitation		25 328	19 161	24 797	3 233	7 550	6 911	(639)	-9.2%	19 161	
Reticulation		25 328	19 161	24 797	3 233	7 550	6 911	(639)	-9.2%	19 161	
Sewerage purification		—	—	—	—	—	—	—	—	—	
Infrastructure - Other		—	—	—	—	—	—	—	—	—	
Waste Management		—	—	—	—	—	—	—	—	—	
Transportation		—	—	—	—	—	—	—	—	—	
Gas		—	—	—	—	—	—	—	—	—	
Other		—	—	—	—	—	—	—	—	—	
Community		9 035	919	8 398	97	253	679	425	62.6%	919	
Parks & gardens		—	—	—	—	—	—	—	—	—	
Sportsfields & stadia		5 321	250	7 929	—	39	210	171	81.2%	250	
Swimming pools		—	200	200	—	—	200	200	100.0%	200	
Community halls		—	—	—	—	—	—	—	—	—	
Libraries		2 543	19	19	—	11	19	7	40.3%	19	
Recreational facilities		731	100	100	37	98	100	2	0.0%	100	
Fire, safety & emergency		—	—	—	—	—	—	—	—	—	
Security and policing		—	—	—	—	—	—	—	—	—	
Buses		—	—	—	—	—	—	—	—	—	
Clinics		—	—	—	—	—	—	—	—	—	
Museums & Art Galleries		—	—	—	—	—	—	—	—	—	
Cemeteries		—	—	—	—	—	—	—	—	—	
Social rental housing		—	—	—	—	—	—	—	—	—	
Other		440	350	150	60	105	150	45	0.0%	350	
Heritage assets											
Buildings		—	—	—	—	—	—	—	—	—	
Other		—	—	—	—	—	—	—	—	—	
Investment properties											
Housing development		—	—	—	—	—	—	—	—	—	
Other		—	—	—	—	—	—	—	—	—	
Other assets											
General vehicles		—	590	590	—	—	150	150	100.0%	590	
Specialised vehicles		1 368	1 500	1 500	—	—	—	—	—	1 500	
Plant & equipment		—	625	625	302	417	—	(417)	0.0%	625	
Computers - hardware/equipment		117	90	90	—	0	50	50	100.0%	90	
Furniture and other office equipment		11	260	260	4	13	122	109	89.5%	260	
Abattoirs		—	—	—	—	—	—	—	—	—	
Markets		—	—	—	—	—	—	—	—	—	
Civic Land and Buildings		—	—	—	—	—	—	—	—	—	
Other Buildings		61	685	685	—	62	1	(61)	0.0%	685	
Other Land		—	—	—	—	—	—	—	—	—	
Surplus Assets - (Investment or Inventory)		—	—	—	—	—	—	—	—	—	
Other		123	—	—	—	—	—	—	—	—	
Agricultural assets											
<i>List sub-class</i>		—	—	—	—	—	—	—	—	—	
Biological assets											
<i>List sub-class</i>		—	—	—	—	—	—	—	—	—	
Intangibles											
Computers - software & programming		—	—	200	—	—	—	—	—	—	
Other		—	—	200	—	—	—	—	—	—	
Total Capital Expenditure on new assets	1	44 016	50 560	66 949	6 233	13 007	14 101	1 094	7.8%	50 560	
Specialised vehicles		1 368	1 500	1 500	—	—	—	—	—	1 500	
Refuse		1 368	1 500	1 500	—	—	—	—	—	1 500	
Fire		—	—	—	—	—	—	—	—	—	
Conservancy		—	—	—	—	—	—	—	—	—	
Ambulances		—	—	—	—	—	—	—	—	—	

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10.2 Supporting Table SC13b / Ondersteunende Tabel SC13b N/A

10.3 Supporting Table SC13c / Ondersteunende Tabel SC13c

WC012 Cederberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second

Description R thousands	Ref 1	2015/16		Budget Year 2016/17					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		5 350	12 367	12 367	761	3 024	6 184	3 159	51.1%
Infrastructure - Road transport		1 333	2 589	2 589	331	910	1 294	384	29.7%
Roads, Pavements & Bridges		1 333	2 589	2 589	331	910	1 294	384	29.7%
Storm water		-	-	-	-	-	-	-	-
Infrastructure - Electricity		1 181	3 760	3 760	47	304	1 880	1 576	83.8%
Generation		-	-	-	-	-	-	-	-
Transmission & Reticulation		1 181	3 760	3 760	47	304	1 880	1 576	83.8%
Street Lighting		-	-	-	-	-	-	-	-
Infrastructure - Water		1 094	1 978	1 978	143	602	989	387	39.1%
Dams & Reservoirs		-	-	-	-	-	-	-	-
Water purification		1 094	800	800	75	265	400	135	33.6%
Reticulation		-	1 178	1 178	68	337	589	252	42.8%
Infrastructure - Sanitation		969	3 199	3 199	169	858	1 599	742	46.4%
Reticulation		969	3 199	3 199	169	858	1 599	742	46.4%
Sewerage purification		-	-	-	-	-	-	-	-
Infrastructure - Other		774	842	842	70	350	421	71	16.8%
Waste Management		774	842	842	70	350	421	71	16.8%
Transportation		-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
		689	948	948	229	475	474	(1)	-0.3%
Community									
Parks & gardens		-	468	468	115	206	234	28	12.1%
Sportfields & stadia		689	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-
Other		-	480	480	113	270	240	(30)	-12.3%
Heritage assets									
Buildings		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Investment properties									
Housing development		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Other assets									
General vehicles		586	845	845	41	268	423	154	36.5%
Specialised vehicles		210	250	250	18	74	125	51	41.2%
Plant & equipment		-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-
Furniture and other office equipment		49	40	40	-	14	20	6	28.9%
Abattoirs		100	5	5	-	-	3	3	100.0%
Markets		-	-	-	-	-	-	-	-
Civic Land and Buildings		-	150	150	20	29	75	46	61.5%
Other Buildings		-	300	300	3	141	150	9	5.9%
Other Land		-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-
Other		47	100	100	0	10	50	40	79.4%
Agricultural assets									
<i>List sub-class</i>		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Biological assets									
<i>List sub-class</i>		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Intangibles									
Computers - software & programming		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		6 626	14 161	14 161	1 031	3 768	7 080	3 312	46.8%
Specialised vehicles		-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-

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Section 11 – Material variances to the SDBIP / Gedeelte 11 - Wesenlike afwykings van die

11.1 Overview / Oorsig

No comments for October 2016 - December 2016. / Geen kommentaar vir Oktober 2016 - Desember 2016

Section 12 – Other supporting documentation / Gedeelte 12 - Ander stawende

12.1 External Loans / Eksterne Lenings

REPORT TO FINANCE PORTFOLIO COMMITTEE								
CEDERBERG MUNICIPALITY								
SUMMARY OF EXTERNAL LOANS FOR DECEMBER 2016								
Borrowing Institution	Balance 01 December 2016	Interest Capital December 2016	Repayment December 2016	Interest Paid	Received	Balance at 31 December 2016	Percentage	Sinking Funds
	R	R	R	R	R	R	%	R
ABSA (038-7230-0991)	R 1 069 706.59	R -	R -	R -	R -	R 1 069 706.59	5.16%	
ABSA (038-7230-0992)	R 2 598 789.15	R -	R -	R -	R -	R 2 598 789.15	12.53%	
ABSA (038-7230-0993)	R 4 701 136.27	R -	R 412 788.55	R 42 094.12	R -	R 4 330 441.84	20.88%	
ABSA (038-7230-0994)	R 1 957 472.29	R -	R 166 553.18	R 8 818.86	R -	R 1 799 737.97	8.68%	
ABSA (038-7230-0995)	R 2 000 000.00	R -	R 172 133.05	R 19 586.77	R -	R 1 847 453.72	8.91%	
STANDARD BANK (03-2636-504)	R 9 094 730.67	R -	R -	R -	R -	R 9 094 730.67	43.85%	
	R 21 421 834.97	R -	R 751 474.78	R 70 499.75	R -	R 20 740 859.94	100%	R -

12.2 Bank Reconciliation / Bank Rekonsiliasie

BANKREKONSILIASIE 2016/2017		2016
		DECEMBER
LEDGER		
Opening Balance		-17 549 284.21
Total Income		46 953 483.23
Total Expenses		-37 862 316.06
BANKCHARGES		-80 419.49
Total Journal Corrections		-2 825.62
Closing Balance		-8 541 362.15
		-
		DESEMBER
Reconciliation of the Bank Accounts		
Closing Balance on Bank Statement (40-5357-8397)		248 309.08
Closing Balance on Bank Statement (40-7639-1003)		-
Closing Balance on Bank Statement (40-7639-1273)		284 278.05
Closing Balance on Bank Statement (40-7873-7035)		-
Outstanding Deposits - CASH ON HAND		387 158.24
TE VEEL / TE MIN GEBANK - KASSIERE		1 268.27
INBETAAL DEUR CASHIER - MAAR NIE IN DIE GROOTBOEK NIE		-
Outstanding Cheques / EFT Payments		-6 375 861.69
EFT'S NOT IN THE LEDGER OR INCORRECT		347 773.05
BANKCHARGES MORE OR NOT IN THE LEDGER		-
RC IN LEDGER - JOERNALE		-912.13
Unpaid Cheques		28 786.55
DUBBELD TE MIN / TE VEEL KWITEER		2 676.84
Unallocated Deposits: Bank Transfers		-3 568 836.63
Post Office: DIFFERENCES		103 998.22
Cashbook Closing Balance as at 31 December 2016		-8 541 362.15
		0.00

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KWARTAALLIKE BEGROTINGSVERSLAG VIR OKTOBER 2016 - DESEMBER 2016

12.2 Capital Expenditure/ Kapitale Spandering

CEDERBERG MUNISIPALITEIT		Adjustment Budget	December Expenses	Expenses YTD	Shadow Cost	Available
Vote no	Capital Project Expenditure					
321-750-7547	OFFICE FURNITURE/EQUIPMENT	R 10 000.00	R 2 491.32	R 7 194.33	R 1 490.00	R 1 315.67
321-750-7551	FILING CABINETS	R 30 000.00	R 0.00	R 0.00	R 0.00	R 30 000.00
321-750-7553	VETTING SYSTEM	R 200 000.00	R 0.00	R 0.00	R 0.00	R 200 000.00
411-750-7503	ENTRANCE UPGRADE & BEAUTIFICATION-RESORTS	R 100 000.00	R 0.00	R 0.00	R 0.00	R 100 000.00
411-750-7511	UPGRADE SPORT FIELDS/ FACILITIES - PROMIS	R 250 000.00	R 0.00	R 0.00	R 0.00	R 250 000.00
411-750-7522	MUNICIPAL LIBRARY CDAL	R 0.00	R 0.00	R 0.00	R 35 835.10	R -35 835.10
411-750-7528	ELANDSBAAI-NEW MUNICIPAL BUILDING/MULTI-PURPOSE HALL	R 300 000.00	R 0.00	R 0.00	R 0.00	R 300 000.00
411-750-7547	OFFICE FURNITURE/EQUIPMENT	R 140 000.00	R 1 021.15	R 48 393.16	R 0.00	R 91 606.84
411-750-7555	UPGRADE COMMUNITY FACILITIES	R 100 000.00	R 36 600.00	R 36 600.00	R 0.00	R 63 400.00
411-750-7575	CRDP: EMERGING FARMERS PROJECTS	R 150 000.00	R 0.00	R 0.00	R 0.00	R 150 000.00
411-750-7800	UPGRADING SWIMMING POOLS	R 200 000.00	R 0.00	R 0.00	R 0.00	R 200 000.00
511-750-7546	IT EQUIPMENT & SOFTWARE	R 90 000.00	R 0.00	R 62 013.24	R 29 200.00	R -1 213.24
511-750-7547	OFFICE FURNITURE	R 80 000.00	R 571.84	R 4 606.51	R 0.00	R 75 393.49
511-750-7548	BUILDING UP-GRADE	R 285 000.00	R 0.00	R 0.00	R 0.00	R 285 000.00
641-750-8000	ROADS: EQUIPMENT	R 100 000.00	R 10 192.50	R 11 763.39	R 1 980.00	R 86 256.61
642-750-8000	SEWERAGE EQUIPMENT	R 250 000.00	R 23 497.56	R 23 497.56	R 11 000.00	R 215 502.44
654-750-7522	EQUIPMENT & METER REPLACEMENT	R 100 000.00	R 136 070.54	R 204 452.92	R 30 904.30	R -135 357.22
654-750-7596	INFRA WATER & SANITATION SERVICES LBAY	R 0.00	R 77 840.00	R 77 840.00	R 1 300.00	R -79 140.00
654-750-7597	INFRA WATER & SANITATION SERVICES CLANW	R 0.00	R 53 700.00	R 53 700.00	R 256 786.00	R -310 486.00
674-750-7582	SPECIALISED/ENGINEERING VEHICLES & PLANT	R 1 500 000.00	R 0.00	R 0.00	R 0.00	R 1 500 000.00
674-750-8000	REFUSE: EQUIPMENT	R 50 000.00	R 0.00	R 0.00	R 0.00	R 50 000.00
684-750-8000	PARKS & GARDEN: EQUIPMENT	R 75 000.00	R 60 060.00	R 142 973.02	R 8 320.02	R -76 293.04
694-750-7501	ELECTRICAL ENGINEERING: EQUIPMENT	R 50 000.00	R 788.60	R 788.60	R 20 615.00	R 28 596.40
694-750-8001	ELECTRICAL ENGINEERING: VEHICLES	R 315 000.00	R 0.00	R 0.00	R 0.00	R 315 000.00
695-750-8001	TOWN PLANNING: VEHICLES	R 275 000.00	R 0.00	R 0.00	R 277 282.45	R -2 282.45
711-750-7520	MIG: UPGRADE ROADS AND STORMWATER CDAL	R 4 844 200.00	R 174 264.49	R 925 234.57	R 0.00	R 3 918 965.43
711-750-7523	MIG: UPGRADE OF WASTE WATER TREATMENT WORKS PH2 LBAY	R 8 821 650.00	R 2 321 743.14	R 6 638 856.44	R 23 684.21	R 2 159 109.35
711-750-7524	MIG: NEW ROADS & STORMWATER CLANWILLIAM	R 500 000.00	R 0.00	R 0.00	R 0.00	R 500 000.00
711-750-7525	MIG: UPGRADE SPORTFIELDS: GRAAFWATER & CLANWILLIAM	R 7 679 000.00	R 0.00	R 0.00	R 0.00	R 7 679 000.00
711-750-7500	MIG: PMU COMPUTER EQUIPMENT	R 0.00	R 0.00	R 22 950.00	R 0.00	R -22 950.00
711-750-8300	MIG: UPGRADE SPORTS FIELD: LBAY	R 0.00	R 0.00	R 39 426.00	R 8 900.00	R -48 326.00
712-750-8500	INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME	R 3 000 000.00	R 1 997 302.57	R 1 997 302.57	R 634 276.38	R 368 421.05
718-750-7506	UPGRADING GRAAFWATER WATER SCHEME	R 1 224 044.00	R 218 614.00	R 322 727.90	R 729 866.00	R 171 450.10
719-750-7569	RBIG: WATER TREATMENT WORKS - CLANW	R 4 000 000.00	R 0.00	R 7 820.00	R 0.00	R 3 992 180.00
719-750-7570	RBIG: WASTE WATER TREATMENT WORKS - CITRUSDAL	R 2 660 000.00	R 910 857.35	R 910 857.35	R 0.00	R 1 749 142.65
719-750-7572	RBIG - Clanwilliam L/BAY REGIONAL WATER SUPPLY AND DESALINATION	R 14 387 000.00	R 207 375.00	R 1 456 732.24	R 0.00	R 12 930 287.76
726-750-7501	MRFG - EQUIPMENT	R 18 500.00	R 0.00	R 11 051.66	R 1 745.61	R 5 702.73
729-750-8100	CITRUSDAL WWFTW	R 13 315 000.00	R 0.00	R 0.00	R 0.00	R 13 315 000.00
748-750-8300	BOORGATE ALGERIA	R 1 850 000.00	R 0.00	R 0.00	R 0.00	R 1 850 000.00
TOTAL		R 66 949 394.00	R 6 232 990.06	R 13 006 781.46	R 2 073 185.07	R 51 869 427.47

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QUARTERLY BUDGET STATEMENT FOR OCTOBER 2016 - DECEMBER 2016
KWARTAALLIKSE BEGROTINGSVERSLAG VIR OKTOBER 2016 - DESEMBER 2016

Section 13 – Municipal Manager's Quality Certification / Gedeelte 13 - Municipale

QUALITY CERTIFICATE

I, G Matthyse, the municipal manager of Cederberg Municipality, hereby certify that

(mark as appropriate)

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

For the 2nd quarter ending December 2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

G MATTHYSE

Municipal Manager of Cederberg Municipality – WC012