

Cederberg Municipality/Munisipaliteit



Quartely Budget Statement / Kwartaallikse Begrotingsverslag

APRIL - JUNE 2020

APRIL - JUNIE 2020

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 revises 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 aangeslane 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. salaris 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 is not being paid in the same period.

SDBIP - Dienslewering en Begrotingsimplementeringsplan. Dit is 'n gedetailleerde plan wat bestaan uit kwartaallikse prestasieteikens en Kwaartallikse 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 faktuuur 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 munisipalteite.

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): Munisipale 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 in terms of section 71 (1) of the Act. If the Mayor chooses to do so, the Quartely budget statement must be accompanied by the 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 Munisipale 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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PART 1 – IN-YEAR REPORT / DEEL 1 - JAAR TOT DATUM VERSLAG

Section 1 – January - March 2020 Mayor's Report / Gedeelte 1 - Burgemeester se Verslag

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

The Mayor's report: April 2020 - June 2020

3. The Mayor's report accompanying an in-year Quartely 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: April 2020 - Junie 2020

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 is continuously implementing cost containment measures. PT continues to assist the Municipality with engagements with other state departments in order to collect outstanding debt. Strict debt control operating procedures are 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 pas steeds kostebeperkings toe . PT 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.

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

| Description R thousands | Ref | 2018/19 | | Budget Year 2019/20 | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| Revenue By Source | | | | | | | | | |
| Property rates | | 42 146 | 46 909 | 46 019 | 3 370 | 45 526 | 46 019 | (493) | -1% |
| Service charges - electricity revenue | | 84 700 | 101 751 | 97 153 | 8 534 | 100 099 | 97 153 | 2 946 | 3% |
| Service charges - water revenue | | 25 747 | 31 523 | 29 117 | 2 515 | 28 743 | 29 117 | (375) | -1% |
| Service charges - sanitation revenue | | 9 649 | 11 110 | 10 125 | 732 | 9 134 | 10 125 | (992) | -10% |
| Service charges - refuse revenue | | 8 792 | 10 092 | 9 592 | 835 | 10 042 | 9 592 | 450 | 5% |
| Rental of facilities and equipment | | 3 274 | 529 | 441 | 14 | 475 | 441 | 34 | 8% |
| Interest earned - external investments | | 893 | 2 013 | 288 | — | 244 | 288 | (44) | -15% |
| Interest earned - outstanding debtors | | 3 996 | 3 745 | 4 996 | 491 | 4 985 | 4 996 | (11) | 0% |
| Dividends received | | — | — | — | — | — | — | — | — |
| Fines, penalties and forfeits | | 21 157 | 20 929 | 24 461 | 40 | 4 350 | 24 461 | (20 111) | -82% |
| Licences and permits | | — | — | — | — | — | — | — | — |
| Agency services | | 3 333 | 3 383 | 3 687 | — | 2 736 | 3 687 | (951) | -26% |
| Transfers and subsidies | | 84 330 | 84 703 | 92 376 | 842 | 67 043 | 92 376 | (25 334) | -27% |
| Other revenue | | 9 471 | 13 156 | 7 967 | 122 | 8 068 | 7 967 | 102 | 1% |
| Gains on disposal of PPE | | — | — | — | — | — | — | — | — |
| Total Revenue (excluding capital transfers and contributions) | | 297 488 | 329 843 | 326 222 | 17 493 | 281 444 | 326 222 | (44 777) | -14% |
| | | | | | | | | | 326 222 |

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 may 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 may 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, waarvan 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 2019/2020

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

JAAR TOT DATUM VERSLAE 2019/2020

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 April - June 2020

AANBEVELING:

Dat die Raad kennis neem van die Kwaartallikse begrotingsverslag en ondersteunende dokumentasie vir April - Junie 2020

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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

Remuneration of Councillors is 15% below budget, Other materials 18%, Contracted Services 57%, Transfers & Subsidies 52% and other expenditure 15% below budget. The remuneration was lower than expected. The rest of the under-performances are due to the slowdown in economic activity enforced by the lockdown regulations.

Bedryfsuitgawes per bron

Vergoeding vanraadslede is 15% onder begroting, ander materiale 18% onder begroting, gekontrakteerde dienste 57% onderbegroting, skenkings 52% onder begroting en ander uitgawes 15% onder begroting. Vergoeding van Raadslede was laer as wat verwag was. Die res van die afwykings kan toegeskryf word aan die staking in ekonomiese aktiwiteite soos voorgeskryf deur die inperkingsreels.

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

The overall capital expenditure is 47% below budget. The underperformance in the capital programme is as a result of the slowdown in business activities as enforced by the lockdown regulations. Water Management (-74%). The underspending is driven by the WSIG projects that were delayed due to the covid-19 restrictions and challenges with the farmers in Lamberts Bay who are refusing the drilling of boreholes on the properties. The municipality is in negotiation with the farmers to resolve the outstanding matters.

Kapitaalbesteding

Kapitale Spandering is 47% onder begroting as gevolg van die staak in besigheidsaktiwiteite reguleer deur inperkingsregulasies. Die waterbestuur se spandering is 74% onderbegroting. Uitdagings was ervaar met die inperkingsperiode asook met boere in die Lambertsbaai omgewing wie weier dat boorgate op eiendomme gedril word. Die munisipaliteit is in onderhandeling met die boere om die uitstaande sake op te los.

Revenue per Source

Service Charges Sanitation Revenue is 10% below budget, Agency services 26% below budget, Fines, penalties and forfeits 82% below budget and Transfers and subsidies 27% below budget. The revenue forsantation is due to the overall reduction in business activity due to Covid-19 . The Resorts remain closed during level 5 ,4 & 3 and will be used as a quarantine facility in Clanwilliam. Revenue from agency services is directly related to the lockdown prescripts. In relation to the grants ,the underspending is driven by the WSIG projects that were delayed due to the Covid 19 restrictions and challenges with the farmers in Lamberts Bay who are refusing the drilling of boreholes on the properties. The municipality is in negotiation with the farmers to resolve the outstanding matters.

Inkomste per bron

Inkomste vanaf sanitasie dienste is 10% onderbegroting, Agentskap Dienste 26% onder begroting, Inkomste vanaf boetes is 82% onderbegroting, en Skenkings 27% onderbegroting. Inkomste vanaf sanitasie dienste is as gevolg van die vermindering in besigheidsaktiwiteite as gevolg van Covid-19. Die vakansie oorde is steeds gesluit gedurendevlak 5, 4 en 3 van inperking. Die vakansieoorde in Clanwilliam word as kwarantynfasiliteit gebruik. Die onderprestasie in skenkings is as gevolg van die vetraging in spandering van die WSIG projekte. Uitdagings was ervaar met die inperkingsperiode asook met boere in die Lambertsbaai omgewing wie weier dat boorgate op eiendomme gedril word. Die munisipaliteit is in onderhandeling met die boere om die uitstaande sake op te los.

3.3 Material variances from SDBIP / Wesenlike afwykings van die DBIP

No comments for April - June 2020 / Geen kommentaar vir April - Junie 2020

3.4 Remedial or corrective steps / Regstellende stappe

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

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WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

| Description R thousands | Ref | 2018/19 Audited Outcome | Budget Year 2019/20 | | | | | | | |
|---------------------------------|-----|-------------------------------|---------------------|--------------------|-------------------|----------------|------------------|-----------------|----------------------|-----------------------|
| | | | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 104 144 | 119 499 | 116 879 | 9 112 | 114 457 | 116 879 | (2 421) | -2% | 116 879 |
| Remuneration of councillors | | 5 392 | 5 493 | 5 576 | (386) | 4 720 | 5 576 | (856) | -15% | 5 576 |
| Debt impairment | | 37 512 | 35 532 | 44 925 | 4 557 | 44 925 | 44 925 | - | | 44 925 |
| Depreciation & asset impairment | | 16 437 | 23 355 | 20 132 | 1 375 | 19 987 | 20 132 | (145) | -1% | 20 132 |
| Finance charges | | 8 159 | 8 449 | 8 681 | 202 | 7 799 | 8 681 | (881) | -10% | 8 681 |
| Bulk purchases | | 71 810 | 82 383 | 86 299 | 5 875 | 78 661 | 86 299 | (7 638) | -9% | 86 299 |
| Other materials | | - | 9 328 | 8 482 | 460 | 6 945 | 8 482 | (1 537) | -18% | 8 482 |
| Contracted services | | 38 302 | 35 861 | 42 719 | 1 499 | 18 290 | 42 719 | (24 429) | -57% | 42 719 |
| Transfers and grants | | 1 066 | 4 121 | 4 645 | 3 | 2 227 | 4 645 | (2 418) | -52% | 4 645 |
| Other expenditure | | 28 261 | 20 061 | 20 121 | 1 395 | 17 103 | 20 121 | (3 019) | -15% | 20 121 |
| Loss on disposal of PPE | | 480 | - | - | - | - | - | - | - | - |
| Total Expenditure | | 311 563 | 344 082 | 358 459 | 24 090 | 315 116 | 358 459 | (43 344) | -12% | 358 459 |

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

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 Begrotingsverslag

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, grafieke en verduidelikings van onregmatige tendense moet vir elke tafel, waar so 'n voorlegging sal help met die begrip van die inligting vervat in die tabelle, voorgelê word.

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4.1 Quartely budget statements / Kwaartallikse begrotingsverslae

4.1.1 Table C1: s71Quartely Budget Statement Summary / Tabel C1: s71 Kwartaal begrotingsverslag opsomming

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

| Description R thousands | 2018/19 Audited Outcome | Budget Year 2019/20 | | | | | | | |
|--|-------------------------------|---------------------|--------------------|--------------------|-------------------|-------------------|---------------------|----------------------|-----------------------|
| | | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Financial Performance | | | | | | | | | |
| Property rates | 42 146 | 46 909 | 46 019 | 3 370 | 45 526 | 46 019 | (493) | -1% | 46 019 |
| Service charges | 128 888 | 154 477 | 145 988 | 12 615 | 148 017 | 145 988 | 2 030 | 1% | 145 988 |
| Investment revenue | 893 | 2 013 | 288 | — | 244 | 288 | (44) | -15% | 288 |
| Transfers and subsidies | 84 330 | 84 703 | 92 376 | 842 | 67 043 | 92 376 | (25 334) | -27% | 92 376 |
| Other own revenue | 41 231 | 41 742 | 41 551 | 667 | 20 614 | 41 551 | (20 937) | -50% | 41 551 |
| Total Revenue (excluding capital transfers and contributions) | 297 488 | 329 843 | 326 222 | 17 493 | 281 444 | 326 222 | (44 777) | -14% | 326 222 |
| Employee costs | 104 144 | 119 499 | 116 879 | 9 112 | 114 457 | 116 879 | (2 421) | -2% | 116 879 |
| Remuneration of Councillors | 5 392 | 5 493 | 5 576 | (386) | 4 720 | 5 576 | (856) | -15% | 5 576 |
| Depreciation & asset impairment | 16 437 | 23 355 | 20 132 | 1 375 | 19 987 | 20 132 | (145) | -1% | 20 132 |
| Finance charges | 8 159 | 8 449 | 8 681 | 202 | 7 799 | 8 681 | (881) | -10% | 8 681 |
| Materials and bulk purchases | 71 810 | 91 711 | 94 781 | 6 335 | 85 606 | 94 781 | (9 174) | -10% | 94 781 |
| Transfers and subsidies | 1 066 | 4 121 | 4 645 | 3 | 2 227 | 4 645 | (2 418) | -52% | 4 645 |
| Other expenditure | 104 555 | 91 454 | 107 766 | 7 450 | 80 318 | 107 766 | (27 448) | -25% | 107 766 |
| Total Expenditure | 311 563 | 344 082 | 358 459 | 24 090 | 315 116 | 358 459 | (43 344) | -12% | 358 459 |
| Surplus/(Deficit) | (14 076) | (14 239) | (32 237) | (6 597) | (33 671) | (32 237) | (1 434) | 4% | (32 237) |
| Transfers and subsidies - capital (monetary allocations) | 82 926 | 47 434 | 52 485 | 2 170 | 28 581 | 52 485 | (23 904) | -46% | 52 485 |
| Contributions & Contributed assets | 11 477 | — | — | — | — | — | — | — | — |
| Surplus/(Deficit) after capital transfers & contributions | 80 327 | 33 195 | 20 247 | (4 426) | (5 090) | 20 247 | (25 337) | -125% | 20 247 |
| Share of surplus/ (deficit) of associate | — | — | — | — | — | — | — | — | — |
| Surplus/ (Deficit) for the year | 80 327 | 33 195 | 20 247 | (4 426) | (5 090) | 20 247 | (25 337) | -125% | 20 247 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 104 239 | 60 699 | 56 606 | 2 286 | 31 021 | 58 448 | (27 426) | -47% | 56 606 |
| Capital transfers recognised | 94 547 | 47 434 | 51 993 | 2 170 | 28 056 | 50 039 | (21 983) | -44% | 51 993 |
| Borrowing | — | 3 000 | — | — | — | 1 500 | (1 500) | -100% | — |
| Internally generated funds | 9 692 | 10 265 | 4 612 | 115 | 2 965 | 6 908 | (3 943) | -57% | 4 612 |
| Total sources of capital funds | 104 239 | 60 699 | 56 606 | 2 286 | 31 021 | 58 448 | (27 426) | -47% | 56 606 |
| Financial position | | | | | | | | | |
| Total current assets | 56 946 | 50 898 | 51 483 | — | 34 052 | — | — | — | 51 483 |
| Total non current assets | 681 672 | 733 124 | 723 575 | — | 692 705 | — | — | — | 723 575 |
| Total current liabilities | 97 514 | 50 842 | 57 243 | — | 85 128 | — | — | — | 57 243 |
| Total non current liabilities | 79 732 | 137 197 | 118 430 | — | 85 227 | — | — | — | 118 430 |
| Community wealth/Equity | 561 372 | 595 983 | 599 385 | — | 556 402 | — | — | — | 599 385 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 82 409 | 65 473 | 65 473 | 32 171 | 16 401 | 29 596 | 13 195 | 45% | 65 473 |
| Net cash from (used) investing | (90 225) | (60 699) | (60 699) | (2 286) | (31 021) | (56 606) | (25 584) | 45% | (60 699) |
| Net cash from (used) financing | (3 529) | (275) | (275) | (873) | (4 608) | (3 970) | 638 | -16% | (275) |
| Cash/cash equivalents at the month/year end | 7 187 | 5 005 | 5 005 | — | (12 041) | (30 474) | (18 433) | 60% | 11 687 |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Ds | 151-180 Ds | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 16 585 | 8 567 | 5 647 | 5 480 | 5 015 | 4 312 | 28 572 | 56 266 | 130 444 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 5 024 | 197 | 6 806 | 6 715 | 6 965 | — | 16 | 4 | 25 727 |

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

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

Die bedryfsbegroting word deur die Raad goedgekeur op munisipale direktaatvlak.

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 direktaat" of indien enige van die afsonderlike begrotings vir 'n bepaalde direktaat/eoorbestee word.

WC012 Cederberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth

| Vote Description R thousands | Ref | 2018/19 | | Budget Year 2019/20 | | | | | |
|--|-----|-----------------|-----------------|---------------------|----------------|----------------|----------------|-----------------|----------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| Revenue by Vote | | | | | | | | | |
| Vote 1 - Executive and Council | 1 | 40 042 | 43 112 | 44 149 | - | 43 112 | 44 149 | (1 038) | -2.4% |
| Vote 2 - Office of Municipal Manager | | 40 | 150 | 297 | - | 16 | 297 | (281) | -94.6% |
| Vote 3 - Financial Administrative Services | | 56 981 | 55 232 | 53 992 | 3 930 | 52 838 | 53 992 | (1 154) | -2.1% |
| Vote 4 - Community Development Services | | 33 413 | 7 334 | 7 515 | 368 | 7 002 | 7 515 | (513) | -6.8% |
| Vote 5 - Corporate and Strategic Services | | 412 | 5 969 | 5 297 | 59 | 4 423 | 5 297 | (874) | -16.5% |
| Vote 6 - Planning and Development Services | | 261 004 | 18 158 | 11 782 | 1 832 | 17 159 | 11 782 | 5 378 | 45.6% |
| Vote 7 - Public Safety | | - | 24 529 | 28 927 | 222 | 8 575 | 28 927 | (20 352) | -70.4% |
| Vote 8 - Electricity | | - | 111 632 | 108 879 | 8 929 | 109 987 | 108 879 | 1 108 | 1.0% |
| Vote 9 - Waste Management | | - | 14 336 | 10 045 | 835 | 14 288 | 10 045 | 4 243 | 42.2% |
| Vote 10 - Waste Water Management | | - | 12 889 | 27 260 | 732 | 10 413 | 27 260 | (16 847) | -61.8% |
| Vote 11 - Water | | - | 61 865 | 54 351 | 2 754 | 36 022 | 54 351 | (18 329) | -33.7% |
| Vote 12 - Housing | | - | 17 860 | 23 785 | - | 3 778 | 23 785 | (20 007) | -84.1% |
| Vote 13 - Road Transport | | - | - | - | - | - | - | - | - |
| Vote 14 - Sports and Recreation | | - | 4 211 | 2 426 | 2 | 2 413 | 2 426 | (13) | -0.5% |
| Total Revenue by Vote | 2 | 391 890 | 377 277 | 378 707 | 19 664 | 310 026 | 378 707 | (68 681) | -18.1% |
| Expenditure by Vote | | | | | | | | | |
| Vote 1 - Executive and Council | 1 | 8 454 | 10 890 | 8 861 | (275) | 7 740 | 8 861 | (1 121) | -12.6% |
| Vote 2 - Office of Municipal Manager | | 3 831 | 8 591 | 9 802 | 978 | 8 771 | 9 802 | (1 031) | -10.5% |
| Vote 3 - Financial Administrative Services | | 44 930 | 43 998 | 52 041 | 4 152 | 47 915 | 52 041 | (4 126) | -7.9% |
| Vote 4 - Community Development Services | | 49 729 | 15 171 | 14 458 | 913 | 13 527 | 14 458 | (931) | -6.4% |
| Vote 5 - Corporate and Strategic Services | | 16 383 | 18 641 | 19 896 | 1 515 | 17 868 | 19 896 | (2 028) | -10.2% |
| Vote 6 - Planning and Development Services | | 186 656 | 7 755 | 6 551 | 574 | 5 879 | 6 551 | (673) | -10.3% |
| Vote 7 - Public Safety | | 1 580 | 30 293 | 33 775 | 2 740 | 32 112 | 33 775 | (1 663) | -4.9% |
| Vote 8 - Electricity | | - | 94 308 | 99 992 | 7 337 | 92 335 | 99 992 | (7 657) | -7.7% |
| Vote 9 - Waste Management | | - | 19 617 | 17 069 | 978 | 16 217 | 17 069 | (852) | -5.0% |
| Vote 10 - Waste Water Management | | - | 15 045 | 12 337 | 746 | 11 708 | 12 337 | (629) | -5.1% |
| Vote 11 - Water | | - | 30 221 | 32 916 | 2 739 | 31 879 | 32 916 | (1 037) | -3.2% |
| Vote 12 - Housing | | - | 21 280 | 25 298 | 172 | 5 118 | 25 298 | (20 180) | -79.8% |
| Vote 13 - Road Transport | | - | 15 040 | 12 993 | 689 | 12 060 | 12 993 | (934) | -7.2% |
| Vote 14 - Sports and Recreation | | - | 13 230 | 12 471 | 832 | 11 988 | 12 471 | (483) | -3.9% |
| Total Expenditure by Vote | 2 | 311 563 | 344 082 | 358 459 | 24 090 | 315 116 | 358 459 | (43 344) | -12.1% |
| Surplus/ (Deficit) for the year | 2 | 80 327 | 33 195 | 20 247 | (4 426) | (5 090) | 20 247 | (25 337) | -125.1% |

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

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

| Description | Ref | 2018/19 Audited Outcome | Budget Year 2019/20 | | | | | | | |
|---|-----|-------------------------------|---------------------|--------------------|-------------------|-----------------|------------------|-----------------|----------------------|-----------------------|
| | | | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 42 146 | 46 909 | 46 019 | 3 370 | 45 526 | 46 019 | (493) | -1% | 46 019 |
| Service charges - electricity revenue | | 84 700 | 101 751 | 97 153 | 8 534 | 100 099 | 97 153 | 2 946 | 3% | 97 153 |
| Service charges - water revenue | | 25 747 | 31 523 | 29 117 | 2 515 | 28 743 | 29 117 | (375) | -1% | 29 117 |
| Service charges - sanitation revenue | | 9 649 | 11 110 | 10 125 | 732 | 9 134 | 10 125 | (992) | -10% | 10 125 |
| Service charges - refuse revenue | | 8 792 | 10 092 | 9 592 | 835 | 10 042 | 9 592 | 450 | 5% | 9 592 |
| Rental of facilities and equipment | | 3 274 | 529 | 441 | 14 | 475 | 441 | 34 | 8% | 441 |
| Interest earned - external investments | | 893 | 2 013 | 288 | — | 244 | 288 | (44) | -15% | 288 |
| Interest earned - outstanding debtors | | 3 996 | 3 745 | 4 996 | 491 | 4 985 | 4 996 | (11) | 0% | 4 996 |
| Dividends received | | — | — | — | — | — | — | — | — | — |
| Fines, penalties and forfeits | | 21 157 | 20 929 | 24 461 | 40 | 4 350 | 24 461 | (20 111) | -82% | 24 461 |
| Licences and permits | | — | — | — | — | — | — | — | — | — |
| Agency services | | 3 333 | 3 383 | 3 687 | — | 2 736 | 3 687 | (951) | -26% | 3 687 |
| Transfers and subsidies | | 84 330 | 84 703 | 92 376 | 842 | 67 043 | 92 376 | (25 334) | -27% | 92 376 |
| Other revenue | | 9 471 | 13 156 | 7 967 | 122 | 8 068 | 7 967 | 102 | 1% | 7 967 |
| Gains on disposal of PPE | | — | — | — | — | — | — | — | — | — |
| Total Revenue (excluding capital transfers and contributions) | | 297 488 | 329 843 | 326 222 | 17 493 | 281 444 | 326 222 | (44 777) | -14% | 326 222 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 104 144 | 119 499 | 116 879 | 9 112 | 114 457 | 116 879 | (2 421) | -2% | 116 879 |
| Remuneration of councillors | | 5 392 | 5 493 | 5 576 | (386) | 4 720 | 5 576 | (856) | -15% | 5 576 |
| Debt impairment | | 37 512 | 35 532 | 44 925 | 4 557 | 44 925 | 44 925 | — | — | 44 925 |
| Depreciation & asset impairment | | 16 437 | 23 355 | 20 132 | 1 375 | 19 987 | 20 132 | (145) | -1% | 20 132 |
| Finance charges | | 8 159 | 8 449 | 8 681 | 202 | 7 799 | 8 681 | (881) | -10% | 8 681 |
| Bulk purchases | | 71 810 | 82 383 | 86 299 | 5 875 | 78 661 | 86 299 | (7 638) | -9% | 86 299 |
| Other materials | | — | 9 328 | 8 482 | 460 | 6 945 | 8 482 | (1 537) | -18% | 8 482 |
| Contracted services | | 38 302 | 35 861 | 42 719 | 1 499 | 18 290 | 42 719 | (24 429) | -57% | 42 719 |
| Transfers and grants | | 1 066 | 4 121 | 4 645 | 3 | 2 227 | 4 645 | (2 418) | -52% | 4 645 |
| Other expenditure | | 28 261 | 20 061 | 20 121 | 1 395 | 17 103 | 20 121 | (3 019) | -15% | 20 121 |
| Loss on disposal of PPE | | 480 | — | — | — | — | — | — | — | — |
| Total Expenditure | | 311 563 | 344 082 | 358 459 | 24 090 | 315 116 | 358 459 | (43 344) | -12% | 358 459 |
| Surplus/(Deficit) | | (14 076) | (14 239) | (32 237) | (6 597) | (33 671) | (32 237) | (1 434) | 0 | (32 237) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 82 926 | 47 434 | 52 485 | 2 170 | 28 581 | 52 485 | (23 904) | (0) | 52 485 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | — | — | — | — | — | — | — | — | — |
| Transfers and subsidies - capital (in-kind - all) | | 11 477 | — | — | — | — | — | — | — | — |
| Surplus/(Deficit) after capital transfers & contributions | | 80 327 | 33 195 | 20 247 | (4 426) | (5 090) | 20 247 | | | 20 247 |
| Taxation | | — | — | — | — | — | — | — | — | — |
| Surplus/(Deficit) after taxation | | 80 327 | 33 195 | 20 247 | (4 426) | (5 090) | 20 247 | | | 20 247 |
| Attributable to minorities | | — | — | — | — | — | — | — | — | — |
| Surplus/(Deficit) attributable to municipality | | 80 327 | 33 195 | 20 247 | (4 426) | (5 090) | 20 247 | | | 20 247 |
| Share of surplus/ (deficit) of associate | | — | — | — | — | — | — | — | — | — |
| Surplus/ (Deficit) for the year | | 80 327 | 33 195 | 20 247 | (4 426) | (5 090) | 20 247 | | | 20 247 |

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

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

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

- Appropriations by vote: / Besteding per direktoraat
 - 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 direktoraat 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 inkomste.
 - 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 - Q4 Fourth Quarter

| Description | Ref | 2018/19 | Budget Year 2019/20 | | |
|--|-----|-----------------|---------------------|-----------------|---------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual |
| R thousands | 1 | | | | |
| ASSETS | | | | | |
| Current assets | | | | | |
| Cash | | 7 187 | 5 005 | 1 069 | (12 246) |
| Call investment deposits | | – | – | – | 205 |
| Consumer debtors | | 44 319 | 38 557 | 44 974 | 47 618 |
| Other debtors | | 3 890 | 5 884 | 3 890 | (2 903) |
| Current portion of long-term receivables | | – | – | – | – |
| Inventory | | 1 551 | 1 452 | 1 551 | 1 377 |
| Total current assets | | 56 946 | 50 898 | 51 483 | 34 052 |
| Non current assets | | | | | |
| Long-term receivables | | – | – | – | – |
| Investments | | – | – | – | – |
| Investment property | | 77 214 | 80 050 | 77 160 | 77 160 |
| Investments in Associate | | – | – | – | – |
| Property, plant and equipment | | 602 895 | 651 839 | 644 885 | 613 983 |
| Biological | | – | – | – | – |
| Intangible | | 1 562 | 1 234 | 1 530 | 1 562 |
| Other non-current assets | | – | – | – | – |
| Total non current assets | | 681 672 | 733 124 | 723 575 | 692 705 |
| TOTAL ASSETS | | 738 618 | 784 022 | 775 058 | 723 575 |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Bank overdraft | | – | – | – | – |
| Borrowing | | 4 112 | 3 626 | 4 414 | 3 458 |
| Consumer deposits | | 2 055 | 2 096 | 2 197 | 2 197 |
| Trade and other payables | | 81 850 | 36 719 | 41 135 | 70 572 |
| Provisions | | 9 497 | 8 401 | 9 497 | 8 901 |
| Total current liabilities | | 97 514 | 50 842 | 57 243 | 85 128 |
| Non current liabilities | | | | | |
| Borrowing | | 16 470 | 14 672 | 15 055 | 12 373 |
| Provisions | | 63 263 | 122 525 | 103 375 | 72 855 |
| Total non current liabilities | | 79 732 | 137 197 | 118 430 | 85 227 |
| TOTAL LIABILITIES | | 177 246 | 188 039 | 175 673 | 170 355 |
| NET ASSETS | 2 | 561 372 | 595 983 | 599 385 | 556 402 |
| COMMUNITY WEALTH/EQUITY | | | | | |
| Accumulated Surplus/(Deficit) | | 561 372 | 590 983 | 599 385 | 556 402 |
| Reserves | | – | 5 000 | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 561 372 | 595 983 | 599 385 | 556 402 |
| | | | | | 599 385 |

CEDERBERG MUNICIPALITY / MUNISIPALITEIT
QUARTERLY BUDGET STATEMENT FOR APRIL 2020 - JUNE 2020
KWARTAALLIKSE BEGROTINGSVERSLAG VIR APRIL 2020 - JUNE 2020

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

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

| Description R thousands | Ref 1 | 2018/19 | | Budget Year 2019/20 | | | | | |
|---|----------|--------------------|--------------------|---------------------|-------------------|-----------------|------------------|-----------------|----------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Property rates | | 38 334 | 45 500 | 45 500 | 6 488 | 36 025 | 40 192 | (4 166) | -10% |
| Service charges | | 113 481 | 136 829 | 136 829 | 16 210 | 121 072 | 115 671 | 5 401 | 5% |
| Other revenue | | 14 994 | 22 327 | 22 327 | 4 656 | 15 629 | 16 945 | (1 316) | -8% |
| Government- operating | | 55 211 | 84 703 | 84 703 | 20 571 | 70 054 | 80 235 | (10 181) | -13% |
| Government- capital | | 82 926 | 47 434 | 47 434 | (582) | 50 477 | 49 895 | 582 | 1% |
| Interest | | 893 | 5 571 | 5 571 | 44 | 244 | 266 | (22) | -8% |
| Dividends | | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | |
| Suppliers and employees | | (220 004) | (270 839) | (270 839) | (15 156) | (273 254) | (266 474) | 6 779 | -3% |
| Finance charges | | (2 360) | (1 930) | (1 930) | (57) | (1 619) | (2 472) | (852) | 34% |
| Transfers and Grants | | (1 066) | (4 121) | (4 121) | (3) | (2 227) | (4 662) | (2 435) | 52% |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 82 409 | 65 473 | 65 473 | 32 171 | 16 401 | 29 596 | 13 195 | 45% |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | | 702 | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors | | - | - | - | - | - | - | - | - |
| Decrease (increase) other non-current receivables | | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | |
| Capital assets | | (90 927) | (60 699) | (60 699) | (2 286) | (31 021) | (56 606) | (25 584) | 45% |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (90 225) | (60 699) | (60 699) | (2 286) | (31 021) | (56 606) | (25 584) | 45% |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | 3 000 | 3 000 | - | - | - | - | 3 000 |
| Increase (decrease) in consumer deposits | | 101 | 142 | 142 | (7) | 142 | 142 | 1 | 0% |
| Payments | | | | | | | | | |
| Repayment of borrowing | | (3 630) | (3 417) | (3 417) | (866) | (4 751) | (4 112) | 639 | -16% |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (3 529) | (275) | (275) | (873) | (4 608) | (3 970) | 638 | -16% |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (11 345) | 4 500 | 4 500 | 29 012 | (19 228) | (30 979) | | |
| Cash/cash equivalents at beginning: | | 18 532 | 505 | 505 | | 7 187 | 505 | | 7 187 |
| Cash/cash equivalents at month/year end: | | 7 187 | 5 005 | 5 005 | | (12 041) | (30 474) | | 11 687 |

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.

CEDERBERG MUNICIPALITY / MUNISIPALITEIT
QUARTERLY BUDGET STATEMENT FOR APRIL 2020 - JUNE 2020
KWARTAALLIKSE BEGROTINGSVERSLAG VIR APRIL 2020 - JUNE 2020

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 - Q4 Fourth Quarter

| Description | NT Code | Budget Year 2019/20 | | | | | | | | | | 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 | Total over 90 days | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 3 067 | 2 089 | 1 317 | 1 596 | 1 529 | 1 419 | 8 672 | 18 294 | 37 984 | 31 510 | | (30 495) |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 7 082 | 2 490 | 1 213 | 1 025 | 707 | 534 | 2 600 | 4 935 | 20 587 | 9 801 | | (6 256) |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 3 595 | 2 082 | 1 486 | 1 299 | 1 087 | 920 | 5 593 | 16 913 | 32 974 | 25 811 | | (16 968) |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 1 296 | 650 | 551 | 515 | 545 | 498 | 5 490 | 8 505 | 18 052 | 15 554 | | (13 016) |
| Receivables from Exchange Transactions - Waste Management | 1600 | 1 328 | 734 | 611 | 573 | 543 | 501 | 3 084 | 7 034 | 14 409 | 11 735 | | (10 326) |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | 8 | - | - | 42 | (40) | 10 | 10 | | - |
| Interest on Arrear Debtor Accounts | 1810 | 618 | 485 | 462 | 440 | 430 | 411 | 2 478 | 2 635 | 7 959 | 6 395 | | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | | - |
| Other | 1900 | (402) | 35 | 8 | 25 | 173 | 27 | 613 | (2 009) | (1 530) | (1 171) | | (9 310) |
| Total By Income Source | 2000 | 16 585 | 8 567 | 5 647 | 5 480 | 5 015 | 4 312 | 28 572 | 56 266 | 130 444 | 99 644 | - | (86 372) |
| 2018/19 - totals only | | | | | | | | | | | | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 840 | 572 | 342 | 366 | 153 | 66 | 633 | 337 | 3 310 | 1 556 | | |
| Commercial | 2300 | 7 776 | 2 756 | 1 537 | 1 540 | 1 178 | 1 042 | 7 054 | 15 274 | 38 156 | 26 087 | | |
| Households | 2400 | 7 677 | 5 065 | 3 669 | 3 491 | 3 629 | 3 168 | 20 720 | 40 377 | 87 797 | 71 385 | | |
| Other | 2500 | 292 | 173 | 100 | 92 | 55 | 35 | 165 | 278 | 1 181 | 616 | | |
| Total By Customer Group | 2600 | 16 585 | 8 567 | 5 647 | 5 480 | 5 015 | 4 312 | 28 572 | 56 266 | 130 444 | 99 644 | - | - |

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 voorseeing gemaak vir slechte skuld en ander debiteure klassifikasies wat nie deel van die verbruikersdebiteure te vorm nie in, terwyl die ouerdomsontleiding net verbruikers bedrae op die debiteure-module van Promis insluit.

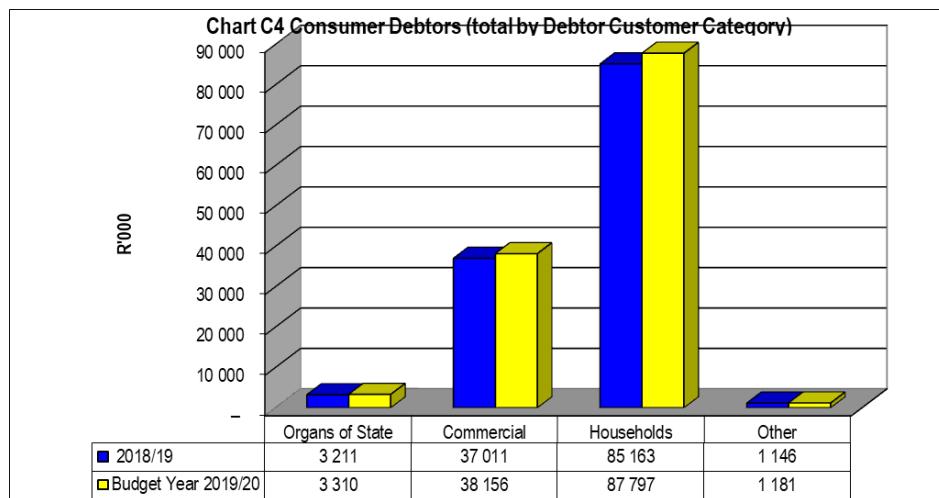
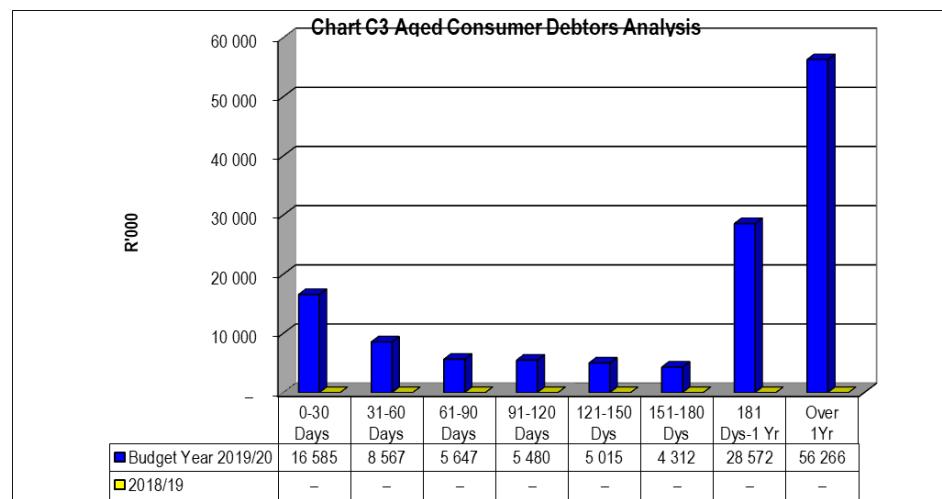
Reconciliation of consumer debtors reflected on Table C6 to Debtors Age Analysis on Table SC3:

Rekonsiliasie tussen die verbruikersdebiteure soos aangedui op Tabel C6 en die Debiteure Ouderdomsontleiding op Tabel SC3:

| Description / Beskrywing | R'000 |
|---|----------------|
| Table SC3: Debtors Age Analysis / Tabel SC3: Debiteure ouderdomsanalise | 130 444 |
| Add: Sundry other debtors / Plus: Diverse Debiteure | - |
| Add: Provision for bad debts / Plus: Voorsiening vir slechte skulde | 86 372 |
| Add: Reconciling items / Plus: Rekonsilierende items | - |
| Consumer & other debtors per Table C6 / Verbruikers- & ander debiteure soos per Tabel C6 | 44 072 |

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

CEDERBERG MUNICIPALITY / MUNISIPALITEIT
QUARTERLY BUDGET STATEMENT FOR APRIL 2020 - JUNE 2020
KWARTAALLIKSE BEGROTINGSVERSLAG VIR APRIL 2020 - JUNE 2020



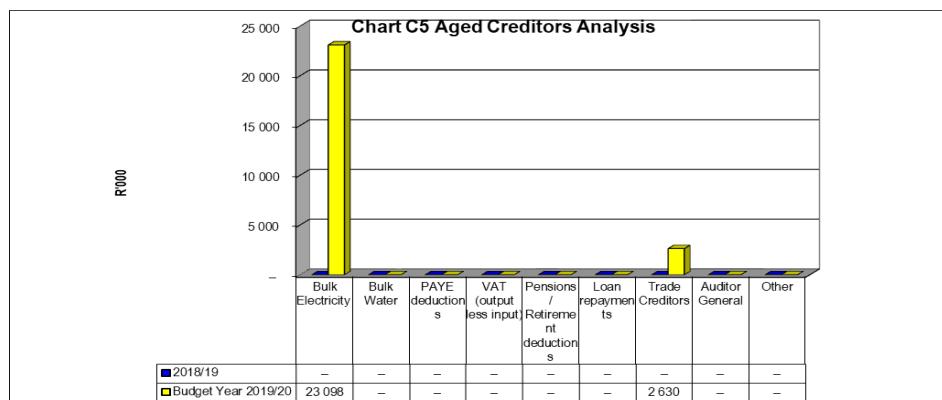
CEDERBERG MUNICIPALITY / MUNISIPALITEIT
QUARTERLY BUDGET STATEMENT FOR APRIL 2020 - JUNE 2020
KWARTAALLIKSE BEGROTINGSVERSLAG VIR APRIL 2020 - JUNE 2020

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 - Q4 Fourth Quarter

| Description R thousands | NT Code | Budget Year 2019/20 | | | | | | | | 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 | 2 528 | 84 | 6 806 | 6 715 | 6 965 | - | - | - | 23 098 |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 2 496 | 113 | - | - | - | - | 16 | 4 | 2 630 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 5 024 | 197 | 6 806 | 6 715 | 6 965 | - | 16 | 4 | 25 727 |
| | | | | | | | | | | - |



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

Rekonsiliaasie tussen handels- en ander krediteure soos aangedui op Tabel C67 en die Krediteure Ouderdomsonleding op Tabel SC3:

CEDERBERG MUNICIPALITY / MUNISIPALITEIT
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KWARTAALLIKSE BEGROTINGSVERSLAG VIR APRIL 2020 - JUNE 2020

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 - Q4 Fourth Quarter

| 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 |
|--|-----|---|-----------------------|-----------------------------------|---------------------------------------|--------------------|----------------------------|-------------------------|------------------------------|--------------------|----------------------------|--|----------------------|--------------------|
| | | | | | | | | | | | | | | |
| R thousands | | | | | | | | | | | | | | |
| <u>Municipality</u> | | | | | | | | | | | | | | |
| ABSA Bank | | | Call Investment | | | 6.40% | | | N/A | 7 766 | 21 | - | - | 7 787 |
| Municipality sub-total | | | | | | | | | | 7 766 | | - | - | 7 787 |
| <u>Entities</u> | | | | | | | | | | | | | | |
| Entities sub-total | | | | | | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | | | | 7 766 | | - | - | 7 787 |

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 | 8 025 |
| Call investment deposits / Korttermyn beleggings ⁸ | 7 787 |
| TOTAL / TOTAAL | 15 812 |

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

CEDERBERG MUNICIPALITY / MUNISIPALITEIT
QUARTERLY BUDGET STATEMENT FOR APRIL 2020 - JUNE 2020
KWARTAALLIKSE BEGROTINGSVERSLAG VIR APRIL 2020 - JUNE 2020

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

QUALITY CERTIFICATE

I, H. SLIMMERT, 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 4th quarter ending June 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

H. SLIMMERT

Municipal Manager of Cederberg Municipality – WC012

Signature _____



Date: 2020-07-17

CEDERBERG MUNICIPALITY / MUNISIPALITEIT
QUARTERLY BUDGET STATEMENT FOR APRIL 2020 - JUNE 2020
KWARTAALLIKSE BEGROTINGSVERSLAG VIR APRIL 2020 - JUNE 2020

Financial and Administrative Services

| Ref | Responsible Directorate | KPI Name | Description of Unit of Measurement | Baseline | Calculation Type | Original Annual Target | Quarter ending June 2020 | | | | Overall Performance for Quarter ending June 2020 to Quarter ending June 2020 |
|------|---------------------------------------|---|---|----------|--------------------|------------------------|--------------------------|-----|--|---|--|
| | | | | | | | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | |
| TL25 | Financial and Administrative Services | The number of people from employment equity target groups employed in the three highest levels of management in compliance with the equity plan as at 30 June | Number of people employed | 0 | Accumulative | 1 | 0 | R | [D266] Director: Financial and Administrative Services: No appointments during the 2019/2020 financial year. (June 2020) | [D266] Director: Financial and Administrative Services: Position of the Municipal Manager was advertised in the 2019/2020 financial year | 0 R |
| TL26 | Financial and Administrative Services | The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2020 [(Actual amount spent on training/total operational budget)x100] | % of the municipality's personnel budget on training by 30 June 2020 (Actual amount spent on training/total personnel budget)x100 | 0.84% | Last Value | 0.50% | 0.15% | R | [D267] Director: Financial and Administrative Services: 0.15% Spent. (June 2020) | [D267] Director: Financial and Administrative Services: Training could not take place as per the Workplace Skills Plan due to the Covid-19 | 0.15% R |
| TL28 | Financial and Administrative Services | 90% of the approved maintenance budget spent for municipal buildings by 30 June 2020 [(Actual expenditure on maintenance/total approved maintenance budget)x100] | % of budget spent by 30 June 2020 | 90.00% | Last Value | 90.00% | 95.78% | G2 | [D269] Director: Financial and Administrative Services: 95.78% spent. (June 2020) | | 95.78% G2 |
| TL29 | Financial and Administrative Services | Address 100% of ICT Audit findings by 30 June 2020 | % of Audit findings addressed by 30 June 2020 | 90.00% | Last Value | 100.00% | 100.00% | G | [D270] Director: Financial and Administrative Services: All queries were completed during the audit in the 2018-2019 | | 100.00% G |
| TL30 | Financial and Administrative Services | Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2020 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Re | % of debt coverage by 30 June 2020 | 9.41% | Reverse Last Value | 45.00% | 5.62% | B | [D271] Director: Financial and Administrative Services: 5.62% Debt Coverage. (June 2020) | | 5.62% B |
| TL31 | Financial and Administrative Services | Financial viability measured in terms of the outstanding service debtors as at 30 June 2020 (Total outstanding service debtors/revenue received for services) | % of outstanding service debtors by 30 June 2020 | 25.22% | Last Value | 30.00% | 67.00% | B | [D272] Director: Financial and Administrative Services: 67%. (June 2020) | | 67.00% B |
| TL32 | Financial and Administrative Services | Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2020 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl | Number of months it takes to cover fix operating expenditure with available cash | 0 | Last Value | 1 | 0 | R | [D273] Director: Financial and Administrative Services: 0 Months. (June 2020) | [D273] Director: Financial and Administrative Services: Adjustment Budget to be approved on 30th July to cut cost and limit noncore expenditure. Overtime reduction as well as Salary | 0 R |
| TL33 | Financial and Administrative Services | 90% of the Financial Management Grant spent by 30 June 2020 [(Total actual grant expenditure/Total grant allocation received)x100] | % of Financial Management Grant spent by 30 June 2020 | 100.00% | Last Value | 90.00% | 100.00% | G2 | [D274] Director: Financial and Administrative Services: 100% of the FMG spent. (June 2020) | | 100.00% G2 |
| TL34 | Financial and Administrative Services | 90% of the approved capital budget spent for Fleet Management by 31 May 2020 [(Total actual expenditure / Approved capital budget for fleet management)x100] | % of budget spent by 30 June 2020 | 90.00% | Last Value | 90.00% | 0.00% | R | [D275] Director: Financial and Administrative Services: Budget were adjusted during the adjustment budget. (June 2020) | [D275] Director: Financial and Administrative Services: KPI to be removed. (June 2020) | 0.00% R |
| TL35 | Financial and Administrative Services | Submit financial statements to the Auditor-General by 31 August 2019 | Approved financial statements submitted to the Auditor- | 1 | Carry Over | 1 | 0 | N/A | | | 0 N/A |
| TL36 | Financial and Administrative Services | Achievement of a payment percentage of 85% by 30 June 2020 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100 | Payment % achieved by 30 June 2020 | 85.08% | Last Value | 85.00% | 85.17% | G2 | [D277] Director: Financial and Administrative Services: 85.17% achieved. (June 2020) | | 85.17% G2 |

CEDERBERG MUNICIPALITY / MUNISIPALITEIT
QUARTERLY BUDGET STATEMENT FOR APRIL 2020 - JUNE 2020
KWARTAALLIKSE BEGROTINGSVERSLAG VIR APRIL 2020 - JUNE 2020

| | | | | | | | | | | | | |
|------|---------------------------------------|--|---|-------|------------|-------|-------|-----|--|--|-------|-----|
| TL37 | Financial and Administrative | Achieve an unqualified audit opinion for the 2018/19 financial year | Unqualified Audit opinion received | 1 | Carry Over | 1 | 0 | N/A | | | 0 | N/A |
| TL38 | Financial and Administrative | Submit the draft main budget to Council by 31 March 2020 | Draft main budget submitted to Council by 31 March 2020 | 1 | Carry Over | 1 | 0 | N/A | | | 0 | N/A |
| TL39 | Financial and Administrative | Submit the adjustments budget to Council by 28 February 2020 | Adjustment budget submitted to Council by 28 February 2020 | 1 | Carry Over | 1 | 0 | N/A | | | 0 | N/A |
| TL40 | Financial and Administrative Services | Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2020 | Number of residential properties which are billed for water or have pre paid meters | 5 603 | Last Value | 4 980 | 5 799 | G2 | [D281] Director: Financial and Administrative Services: 5799 Formal residential properties received piped water (June 2020) | | 5 799 | G2 |
| TL41 | Financial and Administrative Services | Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2020 | Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) | 7 525 | Last Value | 7 615 | 7 907 | G2 | [D282] Director: Financial and Administrative Services: 7907 Formal residential properties are connected to the municipal electrical infrastructure network. (June 2020) | | 7 907 | G2 |
| TL42 | Financial and Administrative Services | Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2020 | Number of residential properties which are billed for sewerage | 4 624 | Last Value | 4 315 | 4 780 | G2 | [D283] Director: Financial and Administrative Services: 4780 Formal residential properties connected to the municipal waste water sanitation/sewerage network. | | 4 780 | G2 |
| TL43 | Financial and Administrative Services | Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2020 | Number of residential properties which are billed for refuse removal | 5 479 | Last Value | 4 950 | 5 873 | G2 | [D284] Director: Financial and Administrative Services: Refuse is removed at 5873 formal residential properties. (June 2020) | | 5 873 | G2 |
| TL44 | Financial and Administrative Services | Provide free basic water to indigent households as per the requirements in the indigent policy as at 30 June 2020 | Number of households receiving free basic water | 1 936 | Last Value | 2 500 | 2 251 | G2 | [D285] Director: Financial and Administrative Services: 2251 Indigent households received free basic water. (June 2020) | | 2 251 | G2 |
| TL45 | Financial and Administrative Services | Provide free basic electricity to indigent households as per the requirements in the indigent policy as at 30 June 2020 | Number of households receiving free basic electricity | 2 005 | Last Value | 2 500 | 2 115 | O | [D286] Director: Financial and Administrative Services: 2115 Indigent households received free basic electricity. (June 2020) | [D286] Director: Financial and Administrative Services: Expand the Indigent survey to ensure all members of the community are aware of the | 2 115 | O |
| TL46 | Financial and Administrative Services | Provide free basic sanitation to indigent households as per the requirements in the indigent policy as at 30 June 2020 | Number of households receiving free basic sanitation services | 1 859 | Last Value | 2 500 | 2 160 | G2 | [D287] Director: Financial and Administrative Services: 2160 Indigent households received free basic sanitation. (June | | 2 160 | G2 |
| TL47 | Financial and Administrative Services | Provide free basic refuse removal to indigent households as per the requirements in the indigent policy as at 30 June 2020 | Number of households receiving free basic refuse removal | 1 939 | Last Value | 2 500 | 2 262 | G2 | [D288] Director: Financial and Administrative Services: 2262 Indigent households received free basic refuse removal (June | | 2 262 | G2 |

Summary of Results: Financial and Administrative Services

| | | | |
|--------------------|------------------------|---|-----------|
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | 4 |
| R | KPI Not Met | 0% <= Actual/Target <= 74.999% | 4 |
| O | KPI Almost Met | 75.000% <= Actual/Target <= 99.999% | 1 |
| G | KPI Met | Actual meets Target (Actual/Target = 100%) | 1 |
| G2 | KPI Well Met | 100.001% <= Actual/Target <= 149.999% | 10 |
| B | KPI Extremely Well | 150.000% <= Actual/Target | 2 |
| Total KPIs: | | | 22 |

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QUARTERLY BUDGET STATEMENT FOR APRIL 2020 - JUNE 2020
KWARTAALLIKSE BEGROTINGSVERSLAG VIR APRIL 2020 - JUNE 2020

Integrated Development Services

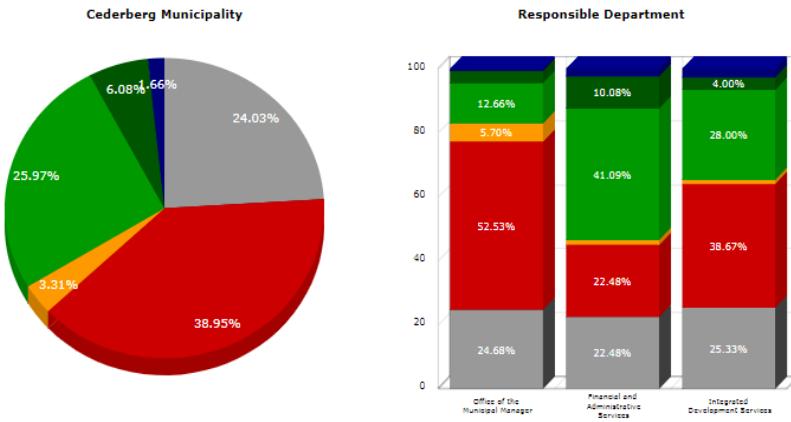
| Ref | Responsible Directorate | KPI Name | Description of Unit of Measurement | Baseline | Calculation Type | Original Annual Target | Quarter ending June 2020 | | | | Overall Performance for Quarter ending June 2020 to Quarter ending June 2020 | |
|------|---------------------------------|--|--|----------|------------------|------------------------|--------------------------|----|---|---|--|----|
| | | | | | | | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Actual | R |
| TL24 | Integrated Development Services | Construct 84 top structures in Lamberts Bay Pr.No.114 by 30 June 2020 | Number of top structures constructed by 30 June 2020 | 100 | Last Value | 74 | 106 | G2 | [D357] Director: Integrated Development Services: 184 Top structures constructed in | | 106 | G2 |
| TL48 | Integrated Development Services | Develop a Social Development Framework and submit to Council by 30 June 2020 | Social Development Framework submitted to Council by 30 June 2020 | 1 | Carry Over | 1 | 0 | R | [D358] Director: Integrated Development Services: Social Development Framework | [D358] Director: Integrated Development Services: To be tabled at the next Council | 0 | R |
| TL49 | Integrated Development Services | Spend 90% of the approved project budget to assist vulnerable groups by 30 June 2020 [(Total expenditure on project/ Approved budget for the project)x100] | % of budget spent by 30 June 2020 | 90.00% | Last Value | 90.00% | 41.85% | R | [D359] Director: Integrated Development Services: 41.85% Spent. (June 2020) | [D359] Director: Integrated Development Services: Management to ensure that spending are in line with the | 41.85% | R |
| TL50 | Integrated Development Services | Create 200 jobs opportunities in terms of EPWP by 30 June 2020 | Number of job opportunities created in terms of EPWP by 30 June 2020 | 200 | Last Value | 200 | 394 | B | [D360] Director: Integrated Development Services: 394 Job opportunities created. Actual number as at 31 May 2020. | | 394 | B |
| TL51 | Integrated Development Services | 90% of the approved capital budget spent to upgrade the vehicle test centre equipment in Clanwilliam by 30 June 2020 [(Total actual expenditure / Approved capital budget for the project)x100] | % of budget spent by 30 June 2020 | 0.00% | Last Value | 90.00% | 100.00% | G2 | [D361] Director: Integrated Development Services: 100% of the approved capital budget spent. (June 2020) | | 100.00% | G2 |
| TL52 | Integrated Development Services | 90% of the approved capital budget spent to upgrade the vehicle test centre equipment in Citrusdal by 30 June 2020 [(Total actual expenditure / Approved capital budget for the project)x100] | % of budget spent by 30 June 2020 | 0.00% | Last Value | 90.00% | 100.00% | G2 | [D362] Director: Integrated Development Services: 100% of the approved capital budget spent. (June 2020) | | 100.00% | G2 |

Summary of Results: Integrated Development Services

| | | | |
|-----|------------------------|---|---|
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | 0 |
| R | KPI Not Met | 0% <= Actual/Target <= 74.99% | 2 |
| O | KPI Almost Met | 75.000% <= Actual/Target <= 99.99% | 0 |
| G | KPI Met | Actual meets Target (Actual/Target = 100%) | 0 |
| G2 | KPI Well Met | 100.001% <= Actual/Target <= 149.99% | 3 |
| B | KPI Extremely Well | 150.000% <= Actual/Target | 1 |
| | Total KPIs: | | 6 |

CEDERBERG MUNICIPALITY / MUNISIPALITEIT
QUARTERLY BUDGET STATEMENT FOR APRIL 2020 - JUNE 2020
KWARTAALLIKSE BEGROTINGSVERSLAG VIR APRIL 2020 - JUNE 2020

Overall actual performance of indicators for the quarter ending June 2020



Overall Summary of Results

| | | | |
|--------------------|------------------------|---|-----------|
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | 6 |
| R | KPI Not Met | $0\% \leq \text{Actual}/\text{Target} \leq 74.999\%$ | 15 |
| O | KPI Almost Met | $75.000\% \leq \text{Actual}/\text{Target} \leq 99.999\%$ | 7 |
| G | KPI Met | Actual meets Target ($\text{Actual}/\text{Target} = 100\%$) | 4 |
| G2 | KPI Well Met | $100.001\% \leq \text{Actual}/\text{Target} \leq 149.999\%$ | 16 |
| B | KPI Extremely Well | $150.000\% \leq \text{Actual}/\text{Target}$ | 4 |
| Total KPIs: | | | 52 |