

# **CEDERBERG MUNICIPALITY**

## **Quarterly Budget Statement**

**JANUARY - MARCH 2023**



In-Year Report of the Municipality

Prepared in terms of the Local Government Municipal Finance Management Act (No 56 of 2003), Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

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## Glossary

Adjustments budget	Prescribed in section 28 of the MFMA. The formal means by which a municipality revises its annual budget during the year.
Allocations	Money received from Provincial or National Government or other municipalities.
Equitable share	The equitable share is an unconditional allocation from National Treasury. Its purpose is to provide basic services and perform the functions allocated to it
Budget	The financial plan of the Municipality.
Budget related policy	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
Capital expenditure	Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Cash flow statement	A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it will not be paid in the same period.
DORA	Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
Equitable share	A grant paid to municipalities to subsidise free basic services.
Fruitless and wasteful expenditure	Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP	Generally Recognised Accounting Practice. The new standard for municipal accounting.
IDP	Integrated Development Plan. The main strategic planning document of the Municipality
MBRR	Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
MFMA	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.
MTREF	Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Mscoa	Means a multi-dimensional classification framework providing the method and format for recording and classifying financial transaction information in the general ledger forming part of the books of account containing a standard list of all available accounts.
Operating expenditure	Spending on the day to day expenses of the Municipality such as salaries and wages.
Rates	Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
SDBIP	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic objectives	The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives
Unauthorised expenditure	Generally, is spending without, or in excess of, an approved budget.
Virement	A transfer of budget.
Virement policy	The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
Vote	One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

## **Legislative Framework:**

This report has been prepared in terms of the following enabling legislation.

### **The Municipal Finance Management Act No. 56 of 2003 – Section 52d: Quarterly Budget Statements**

The Mayor of a municipality:

(d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality;

### **Municipal budget and reporting regulations (MBRR) – Section 31 to 32**

Quarterly Reports on Implementation of Budget

(31) (1) The mayor's quarterly report on the implementation of the budget and financial state of affairs of the municipality as required by section 52(d) of the Act must be (a) in the format specified in Schedule C and include all the tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1); and (b) consistent with the monthly budget statements for September, December, March and June as applicable; and (c) submitted to National Treasury within five days of tabling the report in the council.

Publication of Quarterly reports on implementation of budget

(32) When publishing the quarterly reports on the implementation of the budget in terms of section 75(1)(k) of the Act, the municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the quarterly report on the implementation of the budget and the financial state of affairs of the municipality, including (a) summaries of quarterly reports in alternate languages predominant in the community; and (b) information relevant to each ward in the municipality.

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# **1 Part 1: In-Year Report**

## **1.1 Mayor's Report**

In terms of the MBRR section 3:

3. The Mayor's report accompanying an in-year monthly budget statement must provide-
  - (a) a summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;
  - (b) a summary of any financial problems or risks facing the municipality or any such entity; and
  - (c) any other information considered relevant by the Mayor.

### **1.1.1 Implementation of budget in terms of SDBIP**

The Municipal Manager should ensure that the budget is implemented in terms of the SDBIP.

### **1.1.2 Financial problems or risks facing the Municipality**

The Cederberg Municipality is currently facing severe financial difficulties. It has approved a revised budget funding plan for implementation.

Expenditure is being monitored closely whilst Revenue is being maximized as far as possible. Cost containment measures has been implemented and credit control operating procedures are implemented and being enforced.

### **1.1.3 Other information**

None

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## 1.2 Council Resolutions

In terms of the MBRR section 5:

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant -
  - (a) noting the monthly budget statement and any supporting documents;
  - (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
  - (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;
  - (d) noting the in-year reports of any municipal entities; and
  - (e) any other resolutions that may be required.

It is recommended that:

1. The Council takes note of the Quarterly Budget Statement and supporting documentation for the quarter ending 31 March 2023.
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## 1.3 Executive Summary

### 1.3.1 Introduction

In accordance with section 52(d) of the Municipal Finance Management Act, the Mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and

### 1.3.2 Consolidated Performance

**Table 1: Consolidated Overview of the 2022/2023 MTREF**

Description	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Total Operating Revenue	345 614 956.78	384 996 568.00	377 242 654.00	37 420 766.47	275 219 164.91	301 541 876.00	-26 322 711.09	-9.00%
Total Operating Expenditure	384 865 805.66	395 427 849.00	404 252 119.00	32 336 383.42	273 078 969.69	287 431 474.00	-14 352 504.31	-5.00%
<i>Surplus/(Deficit)</i>	<b>- 39 250 848.88</b>	<b>- 10 431 281.00</b>	<b>- 27 009 465.00</b>	<b>5 084 383.05</b>	<b>2 140 195.22</b>	<b>14 110 402.00</b>	<b>-11 970 206.78</b>	<b>-85.00%</b>
Capital Transfers and Subsidies (Monetary allocations)	45 631 825.64	58 400 477.00	70 757 367.00	4 214 240.61	12 054 482.58	41 408 515.00	-29 354 032.42	-71.00%
Capital Transfers and Subsidies (Allocations in-kind)	3 323 715.93	-	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	<b>9 704 692.69</b>	<b>47 969 196.00</b>	<b>43 747 902.00</b>	<b>9 298 623.66</b>	<b>14 194 677.80</b>	<b>55 518 917.00</b>		
Total Capital Expenditure	53 246 603.84	70 530 477.00	83 517 365.00	4 239 954.98	13 098 305.09	64 775 436.00	-51 677 130.91	-80.00%

Actuals for operating revenue and expenditure were below YTD budget. However, both variances were below 10%.

The operating revenue realised is R 26.323 million under YTD budget while operating expenditure was below year to date budget by R 14.353 million. Detail on variances will be explained in sections 1.3.2.1 and 1.3.2.2.

The capital budget is R 51.677 million below YTD budget. The total budget has been adjusted to R 83 517 365 and only R13.098 million expenditure has been incurred. The year to date budget for capital projects are highly dependent on timelines set by user departments in compiling the original budget. Should there be material deviations in timelines and in effect expenditure, the actuals will differ from the year to date projections. Detail on the variance will be explained in section 1.3.2.3.

#### 1.3.2.1 Revenue by Source against Annual Budget

The statement of financial performance compares the revenue and expenditure against budget for the period ended 31 March 2023.

**Table 2: Revenue by Source**

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March 2023									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
<b>Revenue By Source</b>									
Property rates	52 404	67 173	68 790	5 108	54 927	52 960	1 967	4%	68 790
Service charges - electricity revenue	116 302	126 308	113 772	8 579	82 608	91 174	(8 566)	-9%	113 772
Service charges - water revenue	31 228	29 456	29 724	2 239	22 037	22 321	(284)	-1%	29 724
Service charges - sanitation revenue	12 004	14 316	12 762	1 068	9 701	10 344	(643)	-6%	12 762
Service charges - refuse revenue	12 779	13 818	14 128	1 190	10 601	10 432	168	2%	14 128
Rental of facilities and equipment	829	437	894	94	550	442	108	25%	894
Interest earned - external investments	750	634	1 151	173	1 195	605	590	98%	1 151
Interest earned - outstanding debtors	4 288	4 006	9 950	898	5 950	4 491	1 460	33%	9 950
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 181	20 800	11 501	99	760	13 680	(12 920)	-94%	11 501
Licences and permits	3	3	-	-	-	2	(2)	-100%	-
Agency services	3 672	4 042	3 648	343	3 070	3 218	(148)	-5%	3 648
Transfers and subsidies	96 033	94 193	105 318	17 309	79 704	86 931	(7 227)	-8%	105 318
Other revenue	5 465	7 812	4 694	319	4 116	5 216	(1 100)	-21%	4 694
Gains	676	2 000	910	-	-	(273)	273	-100%	910
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>345 615</b>	<b>384 997</b>	<b>377 243</b>	<b>37 421</b>	<b>275 219</b>	<b>301 542</b>	<b>(26 323)</b>	<b>-9%</b>	<b>377 243</b>

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

**Rental of Facilities and Equipment:** The variance is 25% above YTD budget. This is above budget due to mainly four items – income from events; hire of commonage, hire of community halls and income from hawker stands. Events were held in November, December and March for which income was received. Telecommunication networks are now billed on a monthly basis and not on an annual basis. There was an increase in the demand for hire of community halls. Increased control is exercised in putting up hawker stands to ensure payment was made before the stand can be put up.

**Interest Earned – External Investments:** The variance is 98% above YTD budget due to grant funding which was received and transferred to the call account. Interest was earned on the balance on the call account.

**Interest Earned – Outstanding Debtors:** Interest billed on outstanding debtors is 33% above YTD budget due to high outstanding debtors and increase in the prime interest rate.

**Fines, penalties and forfeits:** Fines issued is 94% below YTD budget. The Municipality has initiated the procurement process for appointing a service provider in order to issue speed camera fines. However, the process lapsed and a new process has been initiated. The budget has been adjusted with the adjustment budget.

**Licenses and permits:** Licenses and permits are 100% below YTD budget as there were no transactions to date. The budget has been adjusted with the adjustment budget.

**Other Revenue:** Other revenue is 21% below YTD budget. This is due to various categories of revenue. Income from the town planning department is below YTD budget as income is based on dependables i.e. the number of building plans received for approval. It is also dependent on the economic circumstances

of those who want to build. Sale of land is below YTD budget. Council decision was obtained to alienate land in Citrusdal and Clanwilliam. The procurement process could not commence yet due to implementation of PPPFA. After the public participation process for the PPPFA has been completed, the procurement process can commence. The income projections have been adjusted accordingly with the adjustments budget.

**Gains:** Gains are 100% below YTD budget as there were no transactions to date.

### 1.3.2.2 Operating Expenditure by Type

**Table 3: Operating Expenditure by Type**

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March 2023									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Expenditure By Type</b>									
Employee related costs	132 380	120 562	133 052	9 206	97 670	99 158	(1 488)	-2%	133 052
Remuneration of councillors	5 000	5 173	6 006	460	4 245	4 223	22	1%	6 006
Debt impairment	26 777	38 846	36 990	1 684	27 582	28 671	(1 089)	-4%	36 990
Depreciation & asset impairment	26 850	28 151	27 239	1 744	20 510	20 885	(375)	-2%	27 239
Finance charges	12 206	11 778	15 414	2 234	11 386	11 186	200	2%	15 414
Bulk purchases - electricity	93 891	103 638	95 627	11 818	64 940	75 379	(10 438)	-14%	95 627
Inventory consumed	8 721	8 185	11 251	1 127	7 245	6 630	615	9%	11 251
Contracted services	54 387	50 254	51 096	2 193	22 518	26 323	(3 805)	-14%	51 096
Transfers and grants	244	1 030	380	-	289	401	(112)	-28%	380
Other expenditure	23 544	25 811	26 288	1 870	16 693	14 849	1 845	12%	26 288
Losses	865	2 000	910	-	-	(273)	273	-100%	910
<b>Total Expenditure</b>	<b>384 866</b>	<b>395 428</b>	<b>404 252</b>	<b>32 336</b>	<b>273 079</b>	<b>287 431</b>	<b>(14 353)</b>	<b>-5%</b>	<b>404 252</b>

**Bulk Purchases – Electricity:** Expenditure is 14% below YTD budget. Load-shedding has caused a decrease in the supply of electricity causing a decrease in the monthly bills.

**Contracted Services:** Expenditure is currently 14% below YTD budget, mainly due to expenditure incurred for the Housing projects, repairs on vehicles and security services. Cost containment measures are also implemented for other contracted services items.

**Transfers & grants:** Transfers and Grants is 28% below YTD budget. The budget for LED has been adjusted downwards with the adjustment budget & additional allocation has been received for the Bursary Program.

**Other Expenditure:** Other Expenditure is 12% above YTD budget due to various expenditure line items however mainly due to expenditure recognized for SALGA which is now payable on a monthly basis, payment of audit fees, bank charges, insurance premiums due to additions on asset register, telephone charges and hire charges for rental of equipment (generators) due to load-shedding.

**Losses:** Losses are 100% below YTD budget as no transactions took place yet.

### 1.3.2.3 Capital Expenditure

The breakdown for capital expenditure is as follows:

	Budget (R'000)	Actual (R'000)	% Expenditure
Grants	70 757	12 054	17.04%
Internally Generated Funds	12 760	926	7.26%
Borrowing	0	118	#DIV/0!

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

The capital expenditure is 80% below YTD budget.

**Grants:** The major projects funded by grants are MIG, INEP, RBIG and ISUPG. For the Upgrade Roads & Stormwater Graafwater (MIG), site handover took place in February. The project is in construction phase and contractor is on site. For the Multi-Purpose Centre Graafwater (MIG), the appeal period for the tender lapsed on 20 February 2023. The site handover took place 24 February 2023. The project is in construction phase and the contractor is on site. The INEP project is at overall 23% completion. Construction has commenced and the substation tender phase 2 has been advertised. The tender closed 22 March 2023. The bid-evaluation & adjudication to take place. The Informal Settlements projects (ISUPG) have been completed. The Lamberts Bay Desalination Plant project (RBIG) has been put on hold. The Municipality has received a revised gazette and allocation to be adjusted.

**Internally generated funds:** The major projects funded from own funding are generators, IT equipment and Software and the upgrade of MV and LV networks. The tender process has been completed for the purchase of generators. An order has been issued. The expected delivery time is between 6-8 weeks. The expenditure for upgrade of MV and LV networks to be recognized. The budget has also been revised with regards to internally generated funds to include purchase of vehicles for refuse removal.

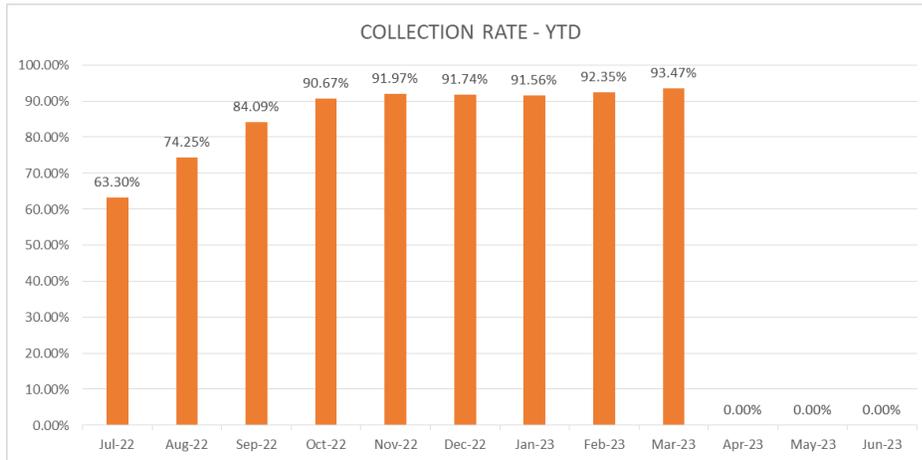
**Borrowing:** The projects were reprioritized with the adjustments budget.

### 1.3.2.4 Cash Flow

The Municipality is continuously implementing cost containment measures. Strict credit control procedures are implemented. Delegations for approval of requisitions and orders have been reviewed for the new financial year. The Cash Committee has been re-established and meets on a weekly basis. The Council also approved a Revenue Enhancement Strategy and a service provider has been appointed to assist with the implementation. The service provider is on site and reports to the municipality on a monthly basis.

The remaining challenge is the outstanding ESKOM account which has significant effect on the cash flow position and the municipality's ability to meet its commitments. The Municipality has entered into a revised payment arrangement with ESKOM to pay the outstanding debt. As stated, the municipality continues to make strides in improving the effectiveness and efficiency in the credit control & debt collection unit. The Municipality is also managing and monitoring expenditure closely.

### 1.3.2.5 Collection Rate



**Figure 2: Collection Rate**

The collection rate has increased to 93.47% for March 2023, being the highest to date for the 2022-23 financial year. Stricter credit control measures on consumers to continue in the year (2023). The collection rate for March 2022 was at 91.45%.

### 1.3.3 Material variances from SDBIP

None

### 1.3.4 Remedial or Corrective Steps

No steps need to be taken.

## **1.4 In-year Budget Statement Tables**

As per section 9 of the MBRR Schedule C attachment, the in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely -

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

Section 11 states that Supporting information, charts and explanations of trends anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

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**Table 4: C1 Quarterly Budget Statement Summary**

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	52 404	67 173	68 790	5 108	54 927	52 960	1 967	4%	68 790
Service charges	172 313	183 898	170 386	13 077	124 947	134 271	(9 324)	-7%	170 386
Investment revenue	750	634	1 151	173	1 195	605	590	98%	1 151
Transfers and subsidies	96 033	94 193	105 318	17 309	79 704	86 931	(7 227)	-8%	105 318
Other own revenue	24 115	39 099	31 597	1 754	14 447	26 775	(12 329)	-46%	31 597
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>345 615</b>	<b>384 997</b>	<b>377 243</b>	<b>37 421</b>	<b>275 219</b>	<b>301 542</b>	<b>(26 323)</b>	<b>-9%</b>	<b>377 243</b>
Employee costs	132 380	120 562	133 052	9 206	97 670	99 158	(1 488)	-2%	133 052
Remuneration of Councillors	5 000	5 173	6 006	460	4 245	4 223	22	1%	6 006
Depreciation & asset impairment	26 850	28 151	27 239	1 744	20 510	20 885	(375)	-2%	27 239
Finance charges	12 206	11 778	15 414	2 234	11 386	11 186	200	2%	15 414
Inventory consumed and bulk purchases	102 612	111 823	106 878	12 945	72 186	82 009	(9 823)	-12%	106 878
Transfers and subsidies	244	1 030	380	-	289	401	(112)	-28%	380
Other expenditure	105 573	116 911	115 284	5 747	66 793	69 570	(2 777)	-4%	115 284
<b>Total Expenditure</b>	<b>384 866</b>	<b>395 428</b>	<b>404 252</b>	<b>32 336</b>	<b>273 079</b>	<b>287 431</b>	<b>(14 353)</b>	<b>-5%</b>	<b>404 252</b>
<b>Surplus/(Deficit)</b>	<b>(39 251)</b>	<b>(10 431)</b>	<b>(27 009)</b>	<b>5 084</b>	<b>2 140</b>	<b>14 110</b>	<b>(11 970)</b>	<b>-85%</b>	<b>(27 009)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	45 632	58 400	70 757	4 214	12 054	41 409	(29 354)	-71%	70 757
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)	3 324	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>9 299</b>	<b>14 195</b>	<b>55 519</b>	<b>(41 324)</b>	<b>-74%</b>	<b>43 748</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>9 299</b>	<b>14 195</b>	<b>55 519</b>	<b>(41 324)</b>	<b>-74%</b>	<b>43 748</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>4 240</b>	<b>13 098</b>	<b>64 775</b>	<b>(51 677)</b>	<b>-80%</b>	<b>83 517</b>
Capital transfers recognised	45 632	58 400	70 757	4 214	12 054	54 331	(42 277)	-78%	70 757
Borrowing	150	8 600	-	-	118	3 450	(3 332)	-97%	-
Internally generated funds	7 464	3 530	12 760	26	926	6 995	(6 068)	-87%	12 760
<b>Total sources of capital funds</b>	<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>4 240</b>	<b>13 098</b>	<b>64 775</b>	<b>(51 677)</b>	<b>-80%</b>	<b>83 517</b>
<b>Financial position</b>									
Total current assets	66 544	40 445	45 719		94 380				45 719
Total non current assets	734 370	818 457	790 648		726 958				790 648
Total current liabilities	133 517	118 393	125 156		136 223				125 156
Total non current liabilities	91 674	111 650	91 741		95 198				91 741
Community wealth/Equity	575 723	628 859	619 471		589 918				619 471
<b>Cash flows</b>									
Net cash from (used) operating	52 036	69 830	75 490	28 700	48 627	30 301	(18 326)	-60%	75 490
Net cash from (used) investing	(44 878)	(70 530)	(83 517)	(4 240)	(13 098)	(23 153)	(10 055)	43%	(83 517)
Net cash from (used) financing	(5 093)	4 162	(3 737)	(1 131)	(2 987)	(2 971)	16	-1%	(3 737)
<b>Cash/cash equivalents at the month/year end</b>	<b>11 815</b>	<b>3 746</b>	<b>51</b>	<b>-</b>	<b>44 357</b>	<b>15 992</b>	<b>(28 365)</b>	<b>-177%</b>	<b>51</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	13 456	7 986	5 387	4 479	4 713	3 637	22 829	64 461	126 947
<b>Creditors Age Analysis</b>									
Total Creditors	9 097	35	89	-	-	-	14 008	33 980	57 210

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		115 629	90 518	97 529	5 845	75 775	72 395	3 379	5%	97 529
Executive and council		49 959	10 129	10 129	-	10 129	9 014	1 116	12%	10 129
Finance and administration		65 670	80 389	87 399	5 845	65 646	63 382	2 264	4%	87 399
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		41 386	56 990	68 602	689	18 088	50 639	(32 551)	-64%	68 602
Community and social services		5 537	7 606	16 361	442	5 088	11 286	(6 198)	-55%	16 361
Sport and recreation		3 856	3 250	2 742	166	2 559	2 380	179	8%	2 742
Public safety		8 793	20 793	11 441	80	709	13 662	(12 953)	-95%	11 441
Housing		23 200	25 340	38 057	-	9 732	23 311	(13 580)	-58%	38 057
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 432	9 863	14 593	3 337	9 375	10 483	(1 108)	-11%	14 593
Planning and development		2 684	2 979	2 408	153	1 996	2 257	(261)	-12%	2 408
Road transport		6 748	6 884	12 185	3 184	7 379	8 226	(847)	-10%	12 185
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		228 124	286 026	267 276	31 764	184 036	209 433	(25 397)	-12%	267 276
Energy sources		133 391	161 556	150 670	20 760	100 994	117 649	(16 655)	-14%	150 670
Water management		56 450	65 428	67 212	2 239	40 253	50 191	(9 938)	-20%	67 212
Waste water management		21 103	35 009	24 946	1 068	21 885	22 016	(130)	-1%	24 946
Waste management		17 179	24 033	24 449	7 697	20 904	19 577	1 326	7%	24 449
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>394 570</b>	<b>443 397</b>	<b>448 000</b>	<b>41 635</b>	<b>287 274</b>	<b>342 950</b>	<b>(55 677)</b>	<b>-16%</b>	<b>448 000</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		111 432	105 888	120 933	10 309	81 773	79 631	2 142	3%	120 933
Executive and council		12 693	11 895	13 225	841	9 039	9 337	(298)	-3%	13 225
Finance and administration		97 714	92 911	106 556	9 373	71 938	69 457	2 481	4%	106 556
Internal audit		1 025	1 082	1 153	95	796	837	(41)	-5%	1 153
<i>Community and public safety</i>		65 938	76 866	70 923	1 070	44 698	49 829	(5 131)	-10%	70 923
Community and social services		9 483	9 071	11 455	644	6 373	7 854	(1 482)	-19%	11 455
Sport and recreation		13 141	12 497	12 686	924	9 087	9 401	(314)	-3%	12 686
Public safety		18 743	28 421	20 485	(677)	17 574	19 074	(1 500)	-8%	20 485
Housing		24 570	26 877	26 298	179	11 664	13 499	(1 835)	-14%	26 298
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 903	26 053	27 182	1 838	18 631	19 691	(1 060)	-5%	27 182
Planning and development		8 561	11 004	11 639	800	7 742	8 348	(606)	-7%	11 639
Road transport		14 342	15 049	15 543	1 038	10 889	11 343	(454)	-4%	15 543
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		184 593	186 621	185 214	19 119	127 977	138 280	(10 303)	-7%	185 214
Energy sources		113 221	122 670	116 465	13 520	79 014	89 897	(10 883)	-12%	116 465
Water management		32 590	29 886	31 751	2 742	22 480	22 421	59	0%	31 751
Waste water management		19 537	18 651	19 821	1 592	14 091	13 934	157	1%	19 821
Waste management		19 244	15 414	17 177	1 266	12 392	12 028	364	3%	17 177
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>384 866</b>	<b>395 428</b>	<b>404 252</b>	<b>32 336</b>	<b>273 079</b>	<b>287 431</b>	<b>(14 353)</b>	<b>-5%</b>	<b>404 252</b>
<b>Surplus/ (Deficit) for the year</b>		<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>9 299</b>	<b>14 195</b>	<b>55 519</b>	<b>(41 324)</b>	<b>-74%</b>	<b>43 748</b>

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

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

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

WC012 Cederberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council	1	49 959	10 129	10 129	-	10 129	9 014	1 116	12.4%	10 129
Vote 2 - Office of Municipal Manager		39	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		62 636	76 256	84 178	6 203	63 208	60 152	3 056	5.1%	84 178
Vote 4 - Community Development Services		7 983	9 301	18 401	59	6 856	12 836	(5 979)	-46.6%	18 401
Vote 5 - Corporate and Strategic Services		547	2 437	874	23	660	1 602	(942)	-58.8%	874
Vote 6 - Planning and Development Services		2 684	2 979	2 708	153	1 996	2 332	(336)	-14.4%	2 708
Vote 7 - Public Safety		12 467	24 836	15 097	426	3 788	16 882	(13 094)	-77.6%	15 097
Vote 8 - Electricity		133 391	161 556	150 670	20 760	100 994	117 649	(16 655)	-14.2%	150 670
Vote 9 - Waste Management		17 179	24 033	24 449	7 697	20 904	19 577	1 326	6.8%	24 449
Vote 10 - Waste Water Management		21 103	35 009	24 946	1 068	21 885	22 016	(130)	-0.6%	24 946
Vote 11 - Water		56 450	65 428	67 212	2 239	40 253	50 191	(9 938)	-19.8%	67 212
Vote 12 - Housing		23 200	25 340	38 057	-	9 732	23 311	(13 580)	-58.3%	38 057
Vote 13 - Road Transport		3 076	2 842	8 537	2 840	4 309	5 008	(699)	-14.0%	8 537
Vote 14 - Sports and Recreation		3 856	3 250	2 742	166	2 559	2 380	179	7.5%	2 742
<b>Total Revenue by Vote</b>	<b>2</b>	<b>394 570</b>	<b>443 397</b>	<b>448 000</b>	<b>41 635</b>	<b>287 274</b>	<b>342 950</b>	<b>(55 677)</b>	<b>-16.2%</b>	<b>448 000</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	7 667	7 620	8 871	663	6 131	6 002	130	2.2%	8 871
Vote 2 - Office of Municipal Manager		13 737	15 304	15 660	1 054	10 587	11 234	(647)	-5.8%	15 660
Vote 3 - Financial Administrative Services		59 569	62 492	71 225	6 353	47 515	45 797	1 717	3.7%	71 225
Vote 4 - Community Development Services		13 385	11 570	13 094	471	8 764	9 268	(503)	-5.4%	13 094
Vote 5 - Corporate and Strategic Services		22 665	19 073	21 399	2 443	15 557	14 452	1 105	7.6%	21 399
Vote 6 - Planning and Development Services		9 621	6 959	9 696	671	6 248	6 547	(298)	-4.6%	9 696
Vote 7 - Public Safety		23 342	33 160	26 446	(432)	20 073	22 985	(2 912)	-12.7%	26 446
Vote 8 - Electricity		113 221	122 670	116 465	13 520	79 014	89 897	(10 883)	-12.1%	116 465
Vote 9 - Waste Management		19 244	15 414	17 177	1 266	12 392	12 028	364	3.0%	17 177
Vote 10 - Waste Water Management		18 260	17 088	18 288	1 507	13 125	12 805	320	2.5%	18 288
Vote 11 - Water		32 590	29 886	31 751	2 742	22 480	22 421	59	0.3%	31 751
Vote 12 - Housing		24 570	26 877	26 298	179	11 664	13 499	(1 835)	-13.6%	26 298
Vote 13 - Road Transport		13 852	14 817	15 196	976	10 440	11 096	(656)	-5.9%	15 196
Vote 14 - Sports and Recreation		13 141	12 497	12 686	924	9 087	9 401	(314)	-3.3%	12 686
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>384 866</b>	<b>395 428</b>	<b>404 252</b>	<b>32 336</b>	<b>273 079</b>	<b>287 431</b>	<b>(14 353)</b>	<b>-5.0%</b>	<b>404 252</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>9 299</b>	<b>14 195</b>	<b>55 519</b>	<b>(41 324)</b>	<b>-74.4%</b>	<b>43 748</b>

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

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

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		52 404	67 173	68 790	5 108	54 927	52 960	1 967	4%	68 790
Service charges - electricity revenue		116 302	126 308	113 772	8 579	82 608	91 174	(8 566)	-9%	113 772
Service charges - water revenue		31 228	29 456	29 724	2 239	22 037	22 321	(284)	-1%	29 724
Service charges - sanitation revenue		12 004	14 316	12 762	1 068	9 701	10 344	(643)	-6%	12 762
Service charges - refuse revenue		12 779	13 818	14 128	1 190	10 601	10 432	168	2%	14 128
Rental of facilities and equipment		829	437	894	94	550	442	108	25%	894
Interest earned - external investments		750	634	1 151	173	1 195	605	590	98%	1 151
Interest earned - outstanding debtors		4 288	4 006	9 950	898	5 950	4 491	1 460	33%	9 950
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9 181	20 800	11 501	99	760	13 680	(12 920)	-94%	11 501
Licences and permits		3	3	-	-	-	2	(2)	-100%	-
Agency services		3 672	4 042	3 648	343	3 070	3 218	(148)	-5%	3 648
Transfers and subsidies		96 033	94 193	105 318	17 309	79 704	86 931	(7 227)	-8%	105 318
Other revenue		5 465	7 812	4 694	319	4 116	5 216	(1 100)	-21%	4 694
Gains		676	2 000	910	-	-	(273)	273	-100%	910
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>345 615</b>	<b>384 997</b>	<b>377 243</b>	<b>37 421</b>	<b>275 219</b>	<b>301 542</b>	<b>(26 323)</b>	<b>-9%</b>	<b>377 243</b>
<b>Expenditure By Type</b>										
Employee related costs		132 380	120 562	133 052	9 206	97 670	99 158	(1 488)	-2%	133 052
Remuneration of councillors		5 000	5 173	6 006	460	4 245	4 223	22	1%	6 006
Debt impairment		26 777	38 846	36 990	1 684	27 582	28 671	(1 089)	-4%	36 990
Depreciation & asset impairment		26 850	28 151	27 239	1 744	20 510	20 885	(375)	-2%	27 239
Finance charges		12 206	11 778	15 414	2 234	11 386	11 186	200	2%	15 414
Bulk purchases - electricity		93 891	103 638	95 627	11 818	64 940	75 379	(10 438)	-14%	95 627
Inventory consumed		8 721	8 185	11 251	1 127	7 245	6 630	615	9%	11 251
Contracted services		54 387	50 254	51 096	2 193	22 518	26 323	(3 805)	-14%	51 096
Transfers and grants		244	1 030	380	-	289	401	(112)	-28%	380
Other expenditure		23 544	25 811	26 288	1 870	16 693	14 849	1 845	12%	26 288
Losses		865	2 000	910	-	-	(273)	273	-100%	910
<b>Total Expenditure</b>		<b>384 866</b>	<b>395 428</b>	<b>404 252</b>	<b>32 336</b>	<b>273 079</b>	<b>287 431</b>	<b>(14 353)</b>	<b>-5%</b>	<b>404 252</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(39 251)	(10 431)	(27 009)	5 084	2 140	14 110	(11 970)	(0)	(27 009)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		45 632	58 400	70 757	4 214	12 054	41 409	(29 354)	(0)	70 757
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
		3 324	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>9 299</b>	<b>14 195</b>	<b>55 519</b>			<b>43 748</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>9 299</b>	<b>14 195</b>	<b>55 519</b>			<b>43 748</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>9 299</b>	<b>14 195</b>	<b>55 519</b>			<b>43 748</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>9 705</b>	<b>47 969</b>	<b>43 748</b>	<b>9 299</b>	<b>14 195</b>	<b>55 519</b>			<b>43 748</b>

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

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

WC012 Cederberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter										
Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		2 699	2 471	7 032	2 470	3 747	4 743	(996)	-21%	7 032
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		47	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		4 795	-	-	-	-	-	-	-	-
Vote 11 - Water		17 800	13 215	13 215	-	469	13 215	(12 746)	-96%	13 215
Vote 12 - Housing		-	10 000	14 255	-	-	8 264	(8 264)	-100%	14 255
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		870	-	40	-	40	23	17	75%	40
<b>Total Capital Multi-year expenditure</b>	4,7	<b>26 211</b>	<b>25 686</b>	<b>34 542</b>	<b>2 470</b>	<b>4 256</b>	<b>26 245</b>	<b>(21 989)</b>	<b>-84%</b>	<b>34 542</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		1	350	510	-	-	406	(406)	-100%	510
Vote 4 - Community Development Services		150	2 139	9 202	1	559	6 304	(5 745)	-91%	9 202
Vote 5 - Corporate and Strategic Services		396	480	550	-	10	498	(487)	-98%	550
Vote 6 - Planning and Development Services		-	17	19	14	14	18	(4)	-24%	19
Vote 7 - Public Safety		475	-	700	-	-	175	(175)	-100%	700
Vote 8 - Electricity		15 355	26 880	26 756	1 729	7 915	20 772	(12 858)	-62%	26 756
Vote 9 - Waste Management		2 849	1 105	2 600	3	3	1 479	(1 476)	-100%	2 600
Vote 10 - Waste Water Management		173	10 225	615	23	199	4 444	(4 245)	-96%	615
Vote 11 - Water		4 611	2 689	6 896	-	-	3 326	(3 326)	-100%	6 896
Vote 12 - Housing		1 289	-	335	-	128	192	(64)	-33%	335
Vote 13 - Road Transport		-	960	641	-	14	880	(867)	-98%	641
Vote 14 - Sports and Recreation		1 736	-	150	-	-	38	(38)	-100%	150
<b>Total Capital single-year expenditure</b>	4	<b>27 036</b>	<b>44 844</b>	<b>48 975</b>	<b>1 770</b>	<b>8 842</b>	<b>38 530</b>	<b>(29 689)</b>	<b>-77%</b>	<b>48 975</b>
<b>Total Capital Expenditure</b>		<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>4 240</b>	<b>13 098</b>	<b>64 775</b>	<b>(51 677)</b>	<b>-80%</b>	<b>83 517</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>397</b>	<b>830</b>	<b>1 060</b>	<b>-</b>	<b>10</b>	<b>904</b>	<b>(893)</b>	<b>-99%</b>	<b>1 060</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		397	830	1 060	-	10	904	(893)	-99%	1 060
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>4 520</b>	<b>12 139</b>	<b>24 683</b>	<b>1</b>	<b>727</b>	<b>14 994</b>	<b>(14 267)</b>	<b>-95%</b>	<b>24 683</b>
Community and social services		150	2 139	9 202	1	559	6 304	(5 745)	-91%	9 202
Sport and recreation		2 606	-	190	-	40	61	(20)	-33%	190
Public safety		475	-	700	-	-	175	(175)	-100%	700
Housing		1 289	10 000	14 590	-	128	8 455	(8 328)	-98%	14 590
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>2 699</b>	<b>3 449</b>	<b>7 693</b>	<b>2 484</b>	<b>3 775</b>	<b>5 642</b>	<b>(1 867)</b>	<b>-33%</b>	<b>7 693</b>
Planning and development		2 699	2 489	7 051	2 484	3 761	4 762	(1 001)	-21%	7 051
Road transport		-	960	641	-	14	880	(867)	-98%	641
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>45 630</b>	<b>54 113</b>	<b>50 082</b>	<b>1 755</b>	<b>8 586</b>	<b>43 235</b>	<b>(34 649)</b>	<b>-80%</b>	<b>50 082</b>
Energy sources		15 402	26 880	26 756	1 729	7 915	20 772	(12 858)	-62%	26 756
Water management		22 411	15 903	20 111	-	469	16 540	(16 071)	-97%	20 111
Waste water management		4 968	10 225	615	23	199	4 444	(4 245)	-96%	615
Waste management		2 849	1 105	2 600	3	3	1 479	(1 476)	-100%	2 600
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>4 240</b>	<b>13 098</b>	<b>64 775</b>	<b>(51 677)</b>	<b>-80%</b>	<b>83 517</b>
<b>Funded by:</b>										
National Government		45 632	48 400	51 984	4 213	12 053	44 897	(32 844)	-73%	51 984
Provincial Government		-	10 000	18 773	1	1	9 434	(9 432)	-100%	18 773
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>45 632</b>	<b>58 400</b>	<b>70 757</b>	<b>4 214</b>	<b>12 054</b>	<b>54 331</b>	<b>(42 277)</b>	<b>-78%</b>	<b>70 757</b>
<b>Borrowing</b>	6	<b>150</b>	<b>8 600</b>	<b>-</b>	<b>-</b>	<b>118</b>	<b>3 450</b>	<b>(3 332)</b>	<b>-97%</b>	<b>-</b>
<b>Internally generated funds</b>		<b>7 464</b>	<b>3 530</b>	<b>12 760</b>	<b>26</b>	<b>926</b>	<b>6 995</b>	<b>(6 068)</b>	<b>-87%</b>	<b>12 760</b>
<b>Total Capital Funding</b>		<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>4 240</b>	<b>13 098</b>	<b>64 775</b>	<b>(51 677)</b>	<b>-80%</b>	<b>83 517</b>

Table C5 consists of three distinct sections:

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

**Table 9: C6 Financial Position**

<b>WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter</b>						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		3 258	3 746	51	15 601	51
Call investment deposits		8 557	-	-	28 756	-
Consumer debtors		34 657	27 093	33 056	31 141	33 056
Other debtors		18 617	8 200	11 158	17 481	11 158
Current portion of long-term receivables		-	-	-	-	-
Inventory		1 454	1 406	1 454	1 401	1 454
<b>Total current assets</b>		<b>66 544</b>	<b>40 445</b>	<b>45 719</b>	<b>94 380</b>	<b>45 719</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		74 398	76 953	74 345	74 358	74 345
Investments in Associate		-	-	-	-	-
Property, plant and equipment		658 928	740 666	715 412	651 556	715 412
Biological		-	-	-	-	-
Intangible		1 044	838	892	1 044	892
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>734 370</b>	<b>818 457</b>	<b>790 648</b>	<b>726 958</b>	<b>790 648</b>
<b>TOTAL ASSETS</b>		<b>800 914</b>	<b>858 902</b>	<b>836 368</b>	<b>821 338</b>	<b>836 368</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		459	4 648	3 947	459	3 947
Consumer deposits		2 637	2 738	2 749	2 862	2 749
Trade and other payables		118 781	96 705	103 713	120 853	103 713
Provisions		11 640	14 303	14 746	12 049	14 746
<b>Total current liabilities</b>		<b>133 517</b>	<b>118 393</b>	<b>125 156</b>	<b>136 223</b>	<b>125 156</b>
<b>Non current liabilities</b>						
Borrowing		7 652	17 407	216	4 439	216
Provisions		84 022	94 244	91 525	90 758	91 525
<b>Total non current liabilities</b>		<b>91 674</b>	<b>111 650</b>	<b>91 741</b>	<b>95 198</b>	<b>91 741</b>
<b>TOTAL LIABILITIES</b>		<b>225 191</b>	<b>230 044</b>	<b>216 897</b>	<b>231 421</b>	<b>216 897</b>
<b>NET ASSETS</b>	2	<b>575 723</b>	<b>628 859</b>	<b>619 471</b>	<b>589 918</b>	<b>619 471</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		575 723	628 859	619 471	589 918	619 471
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>575 723</b>	<b>628 859</b>	<b>619 471</b>	<b>589 918</b>	<b>619 471</b>

**Table 10: C7 Cash Flow**

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		47 818	62 135	66 223	4 868	48 269	47 161	1 108	2%	66 223
Service charges		157 164	170 975	161 924	13 059	123 730	125 023	(1 293)	-1%	161 924
Other revenue		14 202	15 555	10 497	1 793	7 698	7 669	29	0%	10 497
Transfers and Subsidies - Operational		101 337	94 193	104 227	19 613	86 767	88 500	(1 732)	-2%	104 227
Transfers and Subsidies - Capital		45 632	58 400	65 972	11 013	34 077	29 371	4 706	16%	65 972
Interest		710	634	1 151	173	1 195	985	209	21%	1 151
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(309 825)	(327 608)	(327 903)	(20 491)	(247 908)	(263 636)	(15 728)	6%	(327 903)
Finance charges		(4 758)	(3 425)	(6 221)	(1 328)	(4 911)	(4 130)	781	-19%	(6 221)
Transfers and Grants		(244)	(1 030)	(380)	-	(289)	(642)	(353)	55%	(380)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>52 036</b>	<b>69 830</b>	<b>75 490</b>	<b>28 700</b>	<b>48 627</b>	<b>30 301</b>	<b>(18 326)</b>	<b>-60%</b>	<b>75 490</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		32	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(44 910)	(70 530)	(83 517)	(4 240)	(13 098)	(23 153)	(10 055)	43%	(83 517)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(44 878)</b>	<b>(70 530)</b>	<b>(83 517)</b>	<b>(4 240)</b>	<b>(13 098)</b>	<b>(23 153)</b>	<b>(10 055)</b>	<b>43%</b>	<b>(83 517)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	8 600	-	-	-	-	-		-
Increase (decrease) in consumer deposits		221	210	210	35	226	189	37	19%	210
<b>Payments</b>										
Repayment of borrowing		(5 314)	(4 648)	(3 947)	(1 166)	(3 213)	(3 160)	53	-2%	(3 947)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(5 093)</b>	<b>4 162</b>	<b>(3 737)</b>	<b>(1 131)</b>	<b>(2 987)</b>	<b>(2 971)</b>	<b>16</b>	<b>-1%</b>	<b>(3 737)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		9 750	285	11 815	23 329	32 542	11 815	11 815		11 815
Cash/cash equivalents at month/year end:		11 815	3 746	51		44 357	15 992			51

**Table 11: SC9 Actuals and Revised Targets for Cash Receipts**

WC012 Cederberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third Quarter																
Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Cash Receipts By Source</b>																
Property rates		3 823	6 034	4 402	7 998	5 161	6 107	4 545	5 330	4 868	4 536	4 535	8 883	66 223	64 869	67 788
Service charges - electricity revenue		11 689	10 866	9 686	11 112	7 871	8 457	8 620	8 356	8 543	10 013	8 634	10 855	114 702	132 470	142 366
Service charges - water revenue		2 640	2 447	893	2 476	1 646	2 267	1 932	2 352	2 155	2 210	2 020	1 337	24 376	24 553	25 658
Service charges - sanitation revenue		860	878	784	885	859	958	824	782	877	1 043	1 087	481	10 317	12 732	13 305
Service charges - refuse		933	1 035	835	488	535	1 016	927	873	2 014	1 006	1 010	1 858	12 529	12 527	13 091
Rental of facilities and equipment		51	94	71	(862)	954	54	37	57	94	36	36	271	894	456	477
Interest earned - external investments		86	155	164	23	214	107	130	142	173	53	53	(149)	1 151	662	692
Interest earned - outstanding debtors		25	(749)	2 347	370	1 424	1 277	(1 082)	277	(530)	-	-	(3 359)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		75	87	80	96	70	72	73	107	99	262	257	(18)	1 261	3 263	3 267
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	3	3
Agency services		200	473	411	333	327	235	416	331	343	247	216	115	3 648	4 219	4 409
Transfers and Subsidies - Operational		35 070	4 275	-	2 188	1 304	20 525	-	3 792	19 613	1 864	1 725	13 870	104 227	81 903	93 509
Other revenue		(1 138)	194	609	1 961	72	(284)	252	395	1 256	1 463	302	(389)	4 694	8 570	9 143
<b>Cash Receipts by Source</b>		<b>54 314</b>	<b>25 791</b>	<b>20 282</b>	<b>27 069</b>	<b>20 437</b>	<b>40 792</b>	<b>16 675</b>	<b>22 793</b>	<b>39 506</b>	<b>22 734</b>	<b>19 875</b>	<b>33 755</b>	<b>344 022</b>	<b>346 228</b>	<b>373 707</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		8 696	-	-	1 831	8 696	131	-	3 711	11 013	8 595	6 723	16 577	65 972	46 223	48 184
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	3 400	-
Increase (decrease) in consumer deposits		48	34	1	13	26	16	16	37	35	17	17	(51)	210	210	210
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>63 057</b>	<b>25 825</b>	<b>20 283</b>	<b>28 912</b>	<b>29 159</b>	<b>40 939</b>	<b>16 691</b>	<b>26 541</b>	<b>50 554</b>	<b>31 347</b>	<b>26 615</b>	<b>50 281</b>	<b>410 204</b>	<b>396 060</b>	<b>422 101</b>
<b>Cash Payments by Type</b>																
Employee related costs		9 490	10 376	9 621	9 502	16 565	11 254	10 464	10 306	9 421	9 364	9 558	15 714	131 636	125 999	134 519
Remuneration of councillors		493	346	448	464	474	640	454	466	460	392	388	981	6 006	5 530	5 917
Interest paid		199	211	717	23	354	886	1 171	23	1 328	285	285	739	6 221	3 491	3 055
Bulk purchases - Electricity		28 947	9 926	12 973	15 597	4 776	12 246	4 938	5 403	5 454	9 638	8 310	(16 581)	101 627	144 598	157 515
Acquisitions - water & other inventory		19	656	1 230	1 037	1 168	358	737	894	1 093	798	720	2 114	10 824	8 481	8 867
Contracted services		277	8 116	3 282	1 483	1 459	1 132	1 500	3 077	2 193	4 824	6 217	16 741	50 300	23 818	30 271
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	3	6	-	-	281	-	-	55	64	(29)	380	1 075	1 128
General expenses		646	1 255	2 172	955	4 417	879	2 923	1 578	1 870	766	3 220	6 832	27 511	26 952	28 060
<b>Cash Payments by Type</b>		<b>40 071</b>	<b>30 886</b>	<b>30 445</b>	<b>29 066</b>	<b>29 213</b>	<b>27 394</b>	<b>22 467</b>	<b>21 747</b>	<b>21 819</b>	<b>26 122</b>	<b>28 762</b>	<b>26 511</b>	<b>334 504</b>	<b>339 944</b>	<b>369 332</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	484	392	1 549	1 219	1 449	2	3 764	4 240	4 889	3 121	62 409	83 517	50 799	48 519
Repayment of borrowing		95	61	1 118	(7)	744	(7)	(7)	49	1 166	-	-	734	3 947	4 874	4 874
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>40 166</b>	<b>31 430</b>	<b>31 956</b>	<b>30 608</b>	<b>31 177</b>	<b>28 836</b>	<b>22 462</b>	<b>25 560</b>	<b>27 225</b>	<b>31 011</b>	<b>31 884</b>	<b>69 654</b>	<b>421 969</b>	<b>395 617</b>	<b>422 726</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>																
		<b>22 891</b>	<b>(5 605)</b>	<b>(11 673)</b>	<b>(1 696)</b>	<b>(2 019)</b>	<b>12 103</b>	<b>(5 771)</b>	<b>981</b>	<b>23 329</b>	<b>336</b>	<b>(5 269)</b>	<b>(39 373)</b>	<b>(11 764)</b>	<b>443</b>	<b>(624)</b>
Cash/cash equivalents at the month/year beginning:		11 815	34 706	29 101	17 428	15 732	13 714	25 817	20 047	21 028	44 357	44 693	39 424	11 815	51	494
Cash/cash equivalents at the month/year end:		34 706	29 101	17 428	15 732	13 714	25 817	20 047	21 028	44 357	44 693	39 424	51	51	494	(131)

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

## 2 Part 2: Supporting Documentation

### 2.1 Debtors' Analysis

Table 12: SC3 Aged Debtors

WC012 Cederberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter													
Description	NT Code	Budget Year 2022/23										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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 504	1 511	1 178	869	1 276	774	4 575	18 786	31 473	26 280		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 758	1 655	629	429	381	362	2 669	7 429	19 312	11 270		
Receivables from Non-exchange Transactions - Property Rates	1400	4 655	2 314	1 509	1 252	1 198	1 078	7 647	18 052	37 705	29 228		
Receivables from Exchange Transactions - Waste Water Management	1500	1 265	785	620	550	544	493	2 938	9 176	16 371	13 702		
Receivables from Exchange Transactions - Waste Management	1600	1 320	824	618	561	523	487	2 452	4 207	10 993	8 232		
Receivables from Exchange Transactions - Property Rental Debtors	1700	(17)	-	-	-	-	-	37	28	48	65		
Interest on Arrear Debtor Accounts	1810	928	854	807	790	771	422	2 402	6 292	13 267	10 678		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 957)	44	27	27	19	20	108	489	(2 222)	664		
<b>Total By Income Source</b>	<b>2000</b>	<b>13 456</b>	<b>7 986</b>	<b>5 387</b>	<b>4 479</b>	<b>4 713</b>	<b>3 637</b>	<b>22 829</b>	<b>64 461</b>	<b>126 947</b>	<b>100 118</b>		
<b>2021/22 - totals only</b>		<b>11 842</b>	<b>8 021</b>	<b>5 614</b>	<b>4 763</b>	<b>4 357</b>	<b>4 176</b>	<b>24 907</b>	<b>72 624</b>	<b>136 304</b>	<b>110 827</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	(22)	393	78	75	63	51	776	888	2 301	1 852		
Commercial	2300	5 914	2 013	1 325	1 121	1 085	892	6 827	22 336	41 514	32 262		
Households	2400	5 641	4 523	3 513	2 958	3 271	2 454	13 753	40 036	76 150	62 472		
Other	2500	1 922	1 058	471	325	293	241	1 473	1 200	6 982	3 532		
<b>Total By Customer Group</b>	<b>2600</b>	<b>13 456</b>	<b>7 986</b>	<b>5 387</b>	<b>4 479</b>	<b>4 713</b>	<b>3 637</b>	<b>22 829</b>	<b>64 461</b>	<b>126 947</b>	<b>100 118</b>		

The outstanding debtors amount to R 126.947 million. Of the total outstanding debtors, R95.640 million is over 120 days. R76.150 million (59.99%) of the outstanding amounts are owed by Households. Most of Cederberg's population falls within the low category income group, which lead to the high outstanding amount for this category. Stringent credit control measures are however applied. Electricity is cut every second week and a final list of accounts has been provided to the attorneys for collection.

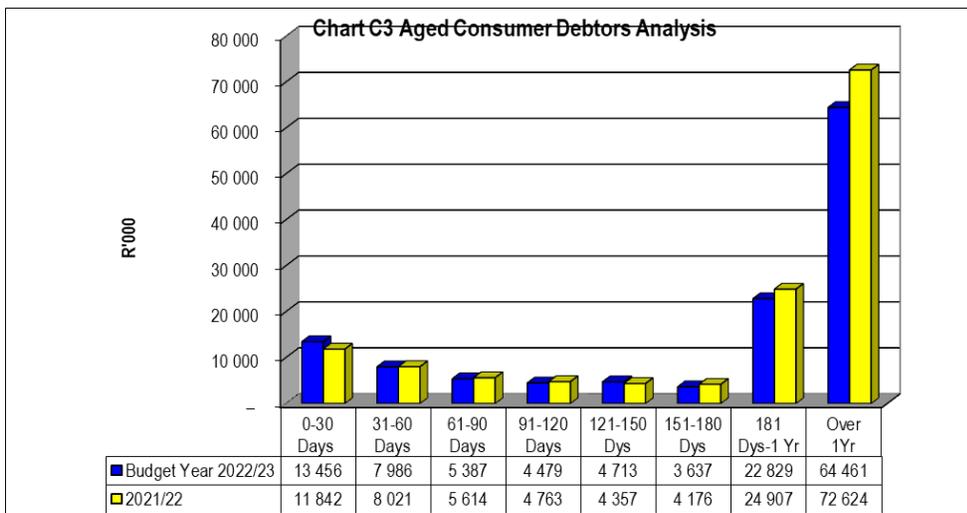
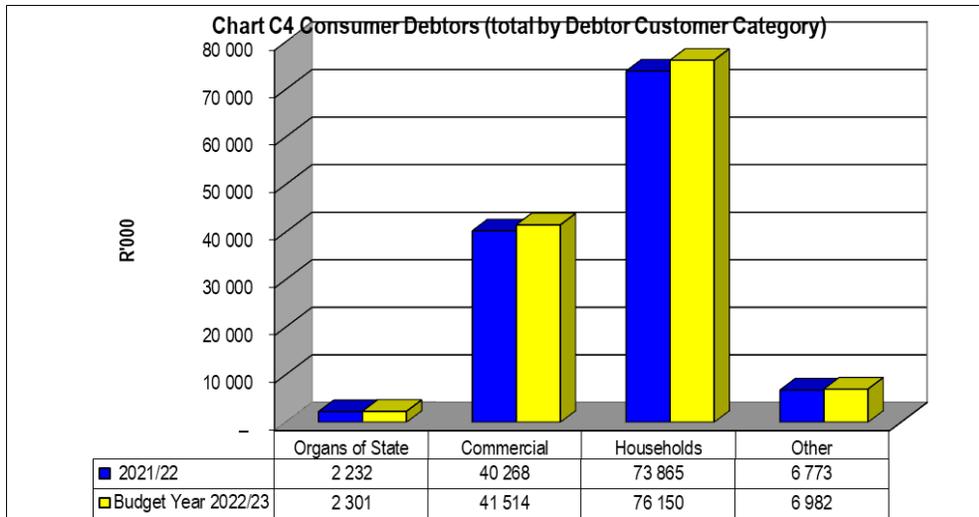


Figure 3: Aged Debtors Analysis



**Figure 4: Consumer Debtors by Debtor Customer Category**

## 2.2 Creditors' Analysis

**Table 13: SC4 Aged Creditors**

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter											
Description	NT Code	Budget Year 2022/23								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	7 109	-	-	-	-	-	14 008	33 980	55 097	39 785
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	1 645
Auditor General	0800	-	-	-	-	-	-	-	-	-	788
Other	0900	1 988	35	89	-	-	-	-	-	2 113	1 714
<b>Total By Customer Type</b>	<b>1000</b>	<b>9 097</b>	<b>35</b>	<b>89</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14 008</b>	<b>33 980</b>	<b>57 210</b>	<b>43 932</b>

The Municipality's outstanding creditors at the end of March 2023 amount to R 57.210 million. R55.097 million (96.31%) of the outstanding creditors is due to. The Municipality has a payment arrangement with ESKOM and pays the account in terms of the arrangement. Payment has been made in March 2023 in terms of the arrangement.

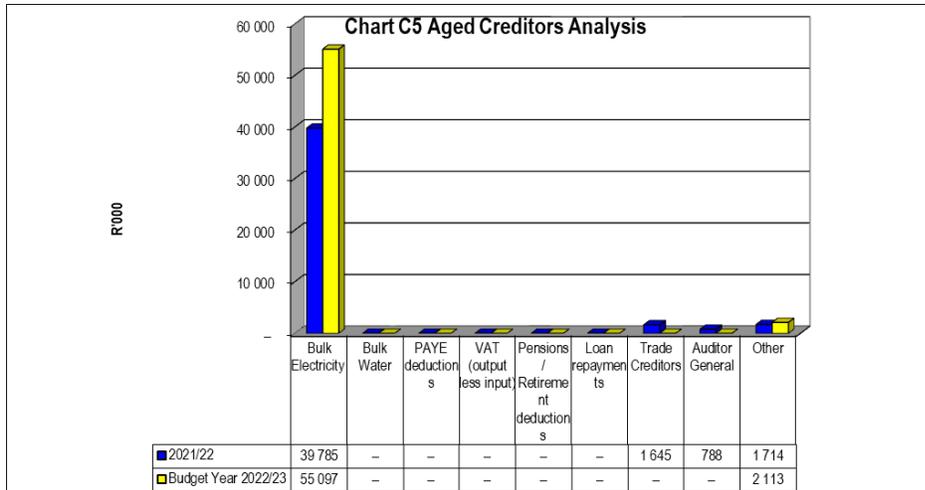


Figure 5: Aged Creditors Analysis

### 2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third 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
<b>R thousands</b>														
<b>Municipality</b>														
Standard Bank Money Market Call Account		Yrs	Call investment		Variable	7.55%				21 002	141	(2 711)	10 295	28 727
														-
														-
														-
														-
<b>Municipality sub-total</b>										21 002		(2 711)	10 295	28 727
<b>Entities</b>														
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									21 002		(2 711)	10 295	28 727

The Municipality has one Call investment account with a balance of R 28.727 million at the end of March 2023. The purpose of the call account is to ring fence conditional grants.

## 2.4 Long Term Liabilities

REPORT TO FINANCE PORTFOLIO COMMITTEE

CEDERBERG MUNICIPALITY

SUMMARY OF EXTERNAL LOANS FOR MARCH 2023

Borrowing Institution	Balance 01 March 2023	Interest Capital March 2023	Repayment March 2023	Interest Paid	Received	Balance at 31 March 2023	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R 980 497.97	R -	R 241 313.94	R 9 670.96	R -	R 739 184.03	15.79%	
ABSA (038-7230-0993)	R 1 659 637.83	R -	R -	R -	R -	R 1 659 637.83	35.46%	
ABSA (038-7230-0994)	R 785 801.84	R -	R -	R -	R -	R 785 801.84	16.79%	
ABSA (038-7230-0995)	R 905 043.97	R -	R -	R -	R -	R 905 043.97	19.34%	
STANDARD BANK (00-407-958)	R 835 202.36	R -	R 835 202.36	R 48 077.10	R -	R -0.00	0.00%	
Office Equipment - Printers Sky Metro	R 615 618.58	R 6 044.04	R 31 250.00	R -	R -	R 590 412.62	12.62%	
	<b>R 5 781 802.55</b>	<b>R 6 044.04</b>	<b>R 1 107 766.30</b>	<b>R 57 748.06</b>	<b>R -</b>	<b>R 4 680 080.29</b>	<b>100%</b>	<b>R -</b>

## 2.5 Allocation and grant receipts and expenditure

Table 15: SC6 Transfers and Grant Receipts

WC012 Cederberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter										
Description	Ref	2021/22				Budget Year 2022/23				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:	1,2	67 214	73 048	73 049	18 331	69 132	69 132	-		73 049
Local Government Equitable Share		55 044	61 451	61 451	16 671	60 377	60 377	-		61 451
Finance Management		2 023	2 132	2 132	-	2 132	2 132	-		2 132
EPWP Incentive		1 755	1 359	1 359	407	1 359	1 359	-		1 359
Municipal Infrastructure Grant (PMU)		816	848	848	259	811	811	-		848
Municipal Infrastructure Grant (VAT)		2 022	2 145	2 146	642	1 474	1 474	-		2 146
Water Services Infrastructure Grant (VAT)	3	600	-	-	-	-	-	-		-
Integrated National Electrification Grant (VAT)		2 217	3 130	3 130	261	2 870	2 870	-		3 130
Regional Bulk Infrastructure Grant (VAT)		2 736	1 982	1 982	90	110	110	-		1 982
<b>Provincial Government:</b>		<b>30 084</b>	<b>21 145</b>	<b>31 239</b>	<b>1 283</b>	<b>17 636</b>	<b>17 636</b>	-		<b>31 239</b>
PGWC Financial Management Capacity Building Grant		250	-	-	-	-	-	-		-
Transport Infrastructure Grant		-	95	95	-	-	-	-		95
Library Services: MRFG		5 302	5 408	5 408	-	5 408	5 408	-		5 408
Thusong Service Centre (Sustainability Operational Support)		150	150	150	-	150	150	-		150
CDW Support		151	152	152	-	152	152	-		152
Human Settlement Development Grant		21 728	15 340	23 417	324	9 909	9 909	-		23 417
Graduate Internship Grant		-	-	-	-	-	-	-		-
Municipal Capacity Building Grant		400	-	-	-	-	-	-		-
Financial Management Support Grant		958	-	-	-	-	-	-		-
Public Employment Support Grant	4	1 100	-	-	-	-	-	-		-
Municipal Library Support Grant		45	-	-	-	-	-	-		-
Financial Management Capability Grant		-	-	1 058	-	1 058	1 058	-		1 058
Municipal Interventions Grant		-	-	359	359	359	359	-		359
Municipal Water Resilience Grant (VAT)		-	-	391	391	391	391	-		391
Loadshedding Relief Grant (Vat)		-	-	209	209	209	209	-		209
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
None		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
None		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>97 298</b>	<b>94 193</b>	<b>104 288</b>	<b>19 613</b>	<b>86 767</b>	<b>86 767</b>	<b>-</b>		<b>104 288</b>
<b>Capital Transfers and Grants</b>										
National Government:		50 507	48 400	48 407	6 622	29 686	29 686	-		48 407
Municipal Infrastructure Grant (MIG)		13 482	14 316	14 322	4 283	9 825	9 825	-		14 322
Water Services Infrastructure Grant		4 000	-	-	-	-	-	-		-
Integrated National Electrification Grant (INEG)		14 783	20 870	20 870	1 739	19 130	19 130	-		20 870
Regional Bulk Infrastructure Grant (RBIG)		18 243	13 215	13 215	599	731	731	-		13 215
<b>Provincial Government:</b>		<b>160</b>	<b>10 000</b>	<b>18 646</b>	<b>4 391</b>	<b>4 391</b>	<b>4 391</b>	<b>-</b>		<b>18 646</b>
Library Services MRF Capital		-	-	-	-	-	-	-		-
Municipal Drought Support		-	-	-	-	-	-	-		-
Municipal Library Support Grant (Capital)		160	-	-	-	-	-	-		-
Human Settlement Development Grant (Capital)		-	10 000	14 255	-	-	-	-		14 255
Municipal Interventions Grant (Capital)		-	-	391	391	391	391	-		391
Municipal Water Resilience Grant		-	-	2 609	2 609	2 609	2 609	-		2 609
Loadshedding Relief Grant		-	-	1 391	1 391	1 391	1 391	-		1 391
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
None		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
None		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>5</b>	<b>50 667</b>	<b>58 400</b>	<b>67 053</b>	<b>11 013</b>	<b>34 077</b>	<b>34 077</b>	<b>-</b>		<b>67 053</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>5</b>	<b>147 966</b>	<b>152 593</b>	<b>171 341</b>	<b>30 626</b>	<b>120 844</b>	<b>120 844</b>	<b>-</b>		<b>171 341</b>

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

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>66 387</b>	<b>73 048</b>	<b>73 583</b>	<b>16 868</b>	<b>65 340</b>	<b>65 308</b>	<b>32</b>	<b>0.0%</b>	<b>73 583</b>
Local Government Equitable Share		55 044	61 451	61 451	16 671	60 377	54 683	5 694	10.4%	61 451
Finance Management		2 023	2 132	2 132	17	978	1 897	(920)	-48.5%	2 132
EPWP Incentive		1 755	1 359	1 359	(453)	1 359	1 209	150	12.4%	1 359
Municipal Infrastructure Grant (PMU)		816	848	846	3	821	754	67	8.9%	846
Municipal Infrastructure Grant (VAT)		1 665	2 145	2 486	370	671	2 103	(1 432)	-68.1%	2 486
Water Services Infrastructure Grant (VAT)		377	-	197	-	-	112	(112)	-100.0%	197
Integrated National Electrification Grant (VAT)		2 037	3 130	3 130	259	1 065	2 786	(1 721)	-61.8%	3 130
Regional Bulk Infrastructure Grant (VAT)		2 670	1 982	1 982	-	70	1 764	(1 694)	-96.0%	1 982
		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>29 647</b>	<b>21 145</b>	<b>31 735</b>	<b>440</b>	<b>14 363</b>	<b>21 623</b>	<b>(7 259)</b>	<b>-33.6%</b>	<b>31 735</b>
PGWC Financial Management Capacity Building Grant		96	-	250	-	281	143	138	96.5%	250
Transport Infrastructure Grant		0	95	95	-	-	85	(85)	-100.0%	95
Library Services: MRFG		5 302	5 408	5 408	430	4 341	4 812	(472)	-9.8%	5 408
Thusong Service Centre (Sustainability Operational Support)		138	150	150	-	-	133	(133)	-100.0%	150
CDW Support		72	152	231	-	82	180	(98)	-54.4%	231
Human Settlement Development Grant		21 728	15 340	23 417	-	9 585	15 670	(6 085)	-38.8%	23 417
Graduate Internship Grant		39	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		-	-	-	-	-	-	-	-	-
Financial Management Support Grant		1 259	-	-	-	-	-	-	-	-
Public Employment Support Grant		1 010	-	90	9	73	51	21	41.6%	90
Municipal Library Support Grant		2	-	77	2	2	44	(42)	-95.7%	77
Financial Management Capability Grant		-	-	1 058	-	-	265	(265)	-100.0%	1 058
Municipal Interventions Grant		-	-	359	-	-	90	(90)	-100.0%	359
Municipal Water Resilience Grant (VAT)		-	-	391	-	-	98	(98)	-100.0%	391
Loadshedding Relief Grant (Vat)		-	-	209	-	-	52	(52)	-100.0%	209
		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>96 033</b>	<b>94 193</b>	<b>105 318</b>	<b>17 309</b>	<b>79 704</b>	<b>86 931</b>	<b>(7 227)</b>	<b>-8.3%</b>	<b>105 318</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>45 632</b>	<b>48 400</b>	<b>51 984</b>	<b>4 213</b>	<b>12 053</b>	<b>32 817</b>	<b>(20 764)</b>	<b>-63.3%</b>	<b>51 984</b>
Municipal Infrastructure Grant (MIG)		10 153	14 316	16 589	2 484	4 487	10 399	(5 912)	-56.9%	16 589
Water Services Infrastructure Grant		2 716	-	1 311	-	-	749	(749)	-100.0%	1 311
Integrated National Electrification Grant (INEG)		14 963	20 870	20 870	1 729	7 097	13 268	(6 171)	-46.5%	20 870
Regional Bulk Infrastructure Grant (RBIG)		17 800	13 215	13 215	-	469	8 401	(7 932)	-94.4%	13 215
		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>-</b>	<b>10 000</b>	<b>18 773</b>	<b>2</b>	<b>2</b>	<b>8 591</b>	<b>(8 590)</b>	<b>-100.0%</b>	<b>18 773</b>
Library Services MRF Capital		-	-	-	-	-	-	-	-	-
Municipal Drought Support		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant (Capital)		-	-	127	2	2	72	(71)	-	127
Human Settlement Development Grant (Capital)		-	10 000	14 255	-	-	7 421	(7 421)	-	14 255
Municipal Interventions Grant (Capital)		-	-	391	-	-	98	(98)	-	391
Municipal Water Resilience Grant		-	-	2 609	-	-	652	(652)	-	2 609
Loadshedding Relief Grant		-	-	1 391	-	-	348	(348)	-	1 391
		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>45 632</b>	<b>58 400</b>	<b>70 757</b>	<b>4 214</b>	<b>12 054</b>	<b>41 409</b>	<b>(29 354)</b>	<b>-70.9%</b>	<b>70 757</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>141 665</b>	<b>152 593</b>	<b>176 075</b>	<b>21 523</b>	<b>91 758</b>	<b>128 340</b>	<b>(36 581)</b>	<b>-28.5%</b>	<b>176 075</b>

The Municipality has received a total of R 120.844 million of its allocated grant budget. It has incurred expenditure of R 91.758 million (75.93%) on those grants.

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

WC012 Cederberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q3 Third Quarter						
Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		<b>530</b>	<b>49</b>	<b>150</b>	<b>380</b>	<b>71.6%</b>
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
EPWP Incentive		-	-	-	-	
Municipal Infrastructure Grant (PMU)		-	-	-	-	
Municipal Infrastructure Grant (VAT)		334	49	150	183	54.9%
Water Services Infrastructure Grant (VAT)		197	-	-	197	100.0%
Integrated National Electrification Grant (VAT)		-	-	-	-	
Regional Bulk Infrastructure Grant (VAT)		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
<b>Provincial Government:</b>		<b>496</b>	<b>10</b>	<b>355</b>	<b>140</b>	<b>28.3%</b>
PGWC Financial Management Capacity Building Grant		-	-	-	-	
Transport Infrastructure Grant		-	-	-	-	
Library Services: MRFG		-	-	-	-	
Thusong Service Centre (Sustainability Operational Support)		-	-	-	-	
CDW Support		79	-	-	79	100.0%
Human Settlement Development Grant		-	-	-	-	
Graduate Internship Grant		-	-	-	-	
Municipal Capacity Building Grant		250	-	281	(31)	-12.3%
Financial Management Support Grant		-	-	-	-	
Public Employment Support Grant		90	9	73	17	19.1%
Municipal Library Support Grant		77	2	2	75	97.6%
		-	-	-	-	
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	
		-	-	-	-	
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	
		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>1 026</b>	<b>60</b>	<b>506</b>	<b>520</b>	<b>50.7%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		<b>3 582</b>	<b>327</b>	<b>1 003</b>	<b>2 579</b>	<b>72.0%</b>
Municipal Infrastructure Grant (MIG)		2 272	327	1 003	1 268	55.8%
Water Services Infrastructure Grant		1 311	-	-	1 311	100.0%
Integrated National Electrification Grant (INEG)		-	-	-	-	
Regional Bulk Infrastructure Grant (RBIG)		-	-	-	-	
		-	-	-	-	
<b>Provincial Government:</b>		<b>127</b>	<b>2</b>	<b>2</b>	<b>125</b>	<b>98.7%</b>
Library Services MRF Capital		-	-	-	-	
Municipal Drought Support		-	-	-	-	
Municipal Library Support Grant (Capital)		127	2	2	125	
Human Settlement Development Grant (Capital)		-	-	-	-	
		-	-	-	-	
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	
		-	-	-	-	
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	
		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>3 709</b>	<b>329</b>	<b>1 005</b>	<b>2 704</b>	<b>72.9%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>4 735</b>	<b>388</b>	<b>1 511</b>	<b>3 224</b>	<b>68.1%</b>

Roll overs to the amount of R 4 735 million was approved by National and Provincial Treasury. The unspent portion including the roll-overs amounts to R33.244 million.

## 2.6 Councilor and board member allowances and employee benefits

Table 18: SC8 Councilor and Staff Benefits

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter										
Summary of Employee and Councillor remuneration	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 977	4 297	4 766	386	3 443	3 381	63	2%	4 766
Pension and UIF Contributions		300	239	591	10	337	374	(37)	-10%	591
Medical Aid Contributions		100	100	101	7	67	73	(6)	-9%	101
Motor Vehicle Allowance		217	217	99	20	80	90	(10)	-11%	99
Cellphone Allowance		406	320	449	37	318	305	13	4%	449
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5 000</b>	<b>5 173</b>	<b>6 006</b>	<b>460</b>	<b>4 245</b>	<b>4 223</b>	<b>22</b>	<b>1%</b>	<b>6 006</b>
<b>% increase</b>	4		<b>3.5%</b>	<b>20.1%</b>						<b>20.1%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 543	4 020	3 916	89	1 773	2 940	(1 168)	-40%	3 916
Pension and UIF Contributions		182	500	373	-	128	317	(190)	-60%	373
Medical Aid Contributions		-	57	113	-	38	264	(226)	-86%	113
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		174	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		350	432	247	-	71	228	(157)	-69%	247
Cellphone Allowance		113	234	151	4	89	134	(45)	-34%	151
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	22	23	-	13	18	(5)	-29%	23
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 362</b>	<b>5 266</b>	<b>4 823</b>	<b>92</b>	<b>2 112</b>	<b>3 902</b>	<b>(1 790)</b>	<b>-46%</b>	<b>4 823</b>
<b>% increase</b>	4		<b>-1.8%</b>	<b>-10.0%</b>						<b>-10.0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		88 353	80 340	88 830	6 104	66 494	65 996	497	1%	88 830
Pension and UIF Contributions		13 903	12 929	13 856	1 079	10 148	10 324	(176)	-2%	13 856
Medical Aid Contributions		4 504	4 983	5 414	407	3 775	3 914	(139)	-4%	5 414
Overtime		4 214	3 287	3 711	311	2 915	2 704	212	8%	3 711
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 970	4 656	6 101	473	4 631	4 457	174	4%	6 101
Cellphone Allowance		431	246	402	38	316	283	33	12%	402
Housing Allowances		355	325	335	26	244	257	(13)	-5%	335
Other benefits and allowances		5 134	4 035	5 057	405	3 715	3 897	(181)	-5%	5 057
Payments in lieu of leave		1 080	2 152	1 836	(7)	1 453	1 557	(104)	-7%	1 836
Long service awards		525	590	532	34	434	434	-	-	532
Post-retirement benefit obligations		1 549	1 754	2 154	244	1 433	1 433	-	-	2 154
<b>Sub Total - Other Municipal Staff</b>		<b>127 018</b>	<b>115 296</b>	<b>128 228</b>	<b>9 114</b>	<b>95 558</b>	<b>95 255</b>	<b>303</b>	<b>0%</b>	<b>128 228</b>
<b>% increase</b>	4		<b>-9.2%</b>	<b>1.0%</b>						<b>1.0%</b>
<b>Total Parent Municipality</b>		<b>137 380</b>	<b>125 735</b>	<b>139 057</b>	<b>9 666</b>	<b>101 915</b>	<b>103 381</b>	<b>(1 466)</b>	<b>-1%</b>	<b>139 057</b>
			<b>-8.5%</b>	<b>1.2%</b>						<b>1.2%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>137 380</b>	<b>125 735</b>	<b>139 057</b>	<b>9 666</b>	<b>101 915</b>	<b>103 381</b>	<b>(1 466)</b>	<b>-1%</b>	<b>139 057</b>
<b>% increase</b>	4		<b>-8.5%</b>	<b>1.2%</b>						<b>1.2%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>132 380</b>	<b>120 562</b>	<b>133 052</b>	<b>9 206</b>	<b>97 670</b>	<b>99 158</b>	<b>(1 488)</b>	<b>-2%</b>	<b>133 052</b>

## 2.7 Capital program performance

Table 19: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	2 230	2 739	2 739	–	–	2 739	2 739	100.0%	0%
August	2 238	3 348	3 348	484	484	6 087	5 604	92.1%	1%
September	345	8 332	8 332	392	392	14 420	14 028	97.3%	1%
October	1 340	6 754	6 754	1 549	1 549	21 174	19 625	92.7%	2%
November	2 701	4 439	4 439	1 219	1 219	25 613	24 394	95.2%	2%
December	154	9 870	10 914	1 449	1 449	36 527	35 078	96.0%	2%
January	299	5 639	6 683	2	2	43 209	43 208	100.0%	0%
February	828	9 889	10 933	3 764	3 764	54 142	50 378	93.0%	5%
March	21 816	8 169	10 633	4 240	4 240	64 775	60 535	93.5%	6%
April	3 279	4 889	7 353	–	–	72 129	72 129	100.0%	–
May	3 621	3 121	5 585	–	–	77 714	77 714	100.0%	–
June	14 394	3 339	5 803	–	–	83 517	83 517	100.0%	–
<b>Total Capital expenditure</b>	<b>53 247</b>	<b>70 530</b>	<b>83 517</b>	<b>13 098</b>					

The Municipality has a revised capital budget of R 83.517 million. It has incurred expenditure of R 13.098 million (15.68%) on the capital budget.

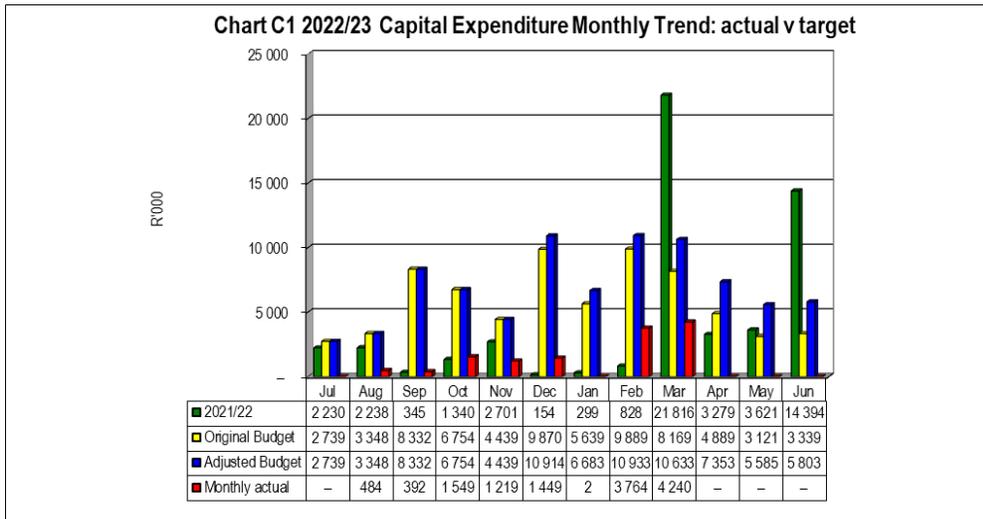


Figure 6: Capital Expenditure Monthly Trend (Actual vs Target)

**Table 20: SC13a Capital Expenditure on New Assets by Asset Class**

WC012 Cederberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 Third Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		37 581	45 624	50 663	1 729	7 566	38 867	31 301	80.5%	50 663
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14 986	22 320	21 020	1 729	7 097	16 777	9 680	57.7%	21 020
<i>LV Networks</i>		14 986	22 320	21 020	1 729	7 097	16 777	9 680	57.7%	21 020
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17 800	18 215	24 644	-	469	17 922	17 453	97.4%	24 644
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	2 174	-	-	543	543	100.0%	2 174
<i>Distribution</i>		17 800	18 215	22 470	-	469	17 379	16 910	97.3%	22 470
Sanitation Infrastructure		4 795	5 090	5 000	-	-	4 168	4 168	100.0%	5 000
<i>Reticulation</i>		-	5 090	5 000	-	-	4 168	4 168	100.0%	5 000
<i>Waste Water Treatment Works</i>		4 795	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1 514	2 139	9 411	-	685	6 423	5 738	89.3%	9 411
Community Facilities		1 514	2 139	9 411	-	685	6 423	5 738	89.3%	9 411
<i>Halls</i>		150	2 139	9 075	-	558	6 231	5 674	91.1%	9 075
<i>Public Ablution Facilities</i>		1 363	-	335	-	128	192	64	33.3%	335
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	55	-	-	14	14	100.0%	55
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	55	-	-	14	14	100.0%	55
<i>Computer Software and Applications</i>		-	-	55	-	-	14	14	100.0%	55
<b>Computer Equipment</b>		394	497	488	14	14	487	473	97.1%	488
Computer Equipment		394	497	488	14	14	487	473	97.1%	488
<b>Furniture and Office Equipment</b>		1 033	-	258	1	12	129	118	90.9%	258
Furniture and Office Equipment		1 033	-	258	1	12	129	118	90.9%	258
<b>Machinery and Equipment</b>		1 202	7 350	6 151	26	277	4 050	3 773	93.2%	6 151
Machinery and Equipment		1 202	7 350	6 151	26	277	4 050	3 773	93.2%	6 151
<b>Transport Assets</b>		3 324	1 860	3 536	-	-	2 279	2 279	100.0%	3 536
Transport Assets		3 324	1 860	3 536	-	-	2 279	2 279	100.0%	3 536
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	45 047	57 471	70 562	1 770	8 555	52 249	43 695	83.6%	70 562

**Table 21: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class**

WC012 Cederberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q3										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		172	-	2 050	-	756	1 011	254	25.2%	2 050
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	1 550	-	756	886	129	14.6%	1 550
<i>LV Networks</i>		-	-	1 550	-	756	886	129	14.6%	1 550
Water Supply Infrastructure		172	-	500	-	-	125	125	100.0%	500
<i>Reservoirs</i>		172	-	500	-	-	125	125	100.0%	500
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1 735	-	40	-	40	23	(17)	-75.0%	40
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 735	-	40	-	40	23	(17)	-75.0%	40
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		1 735	-	40	-	40	23	(17)	-75.0%	40
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	1 907	-	2 090	-	797	1 034	237	22.9%	2 090

**Table 22: SC13c Expenditure on Repairs and Maintenance by Asset Class**

WC012 Cederberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15 385	14 555	15 911	1 004	10 840	11 095	255	2.3%	15 911
Roads Infrastructure		6 995	7 399	7 806	441	5 182	5 621	439	7.8%	7 806
Roads		6 512	6 513	6 658	429	4 846	4 896	50	1.0%	6 658
Road Structures		483	886	1 148	12	336	725	389	53.6%	1 148
Storm water Infrastructure		714	846	868	39	540	629	89	14.1%	868
Storm water Conveyance		701	781	803	39	540	583	43	7.4%	803
Attenuation		13	65	65	-	0	46	46	99.8%	65
Electrical Infrastructure		744	664	862	27	401	647	246	38.0%	862
LV Networks		744	664	862	27	401	647	246	38.0%	862
Water Supply Infrastructure		1 147	917	635	42	494	329	(165)	-50.2%	635
Water Treatment Works		172	237	47	-	26	3	(23)	-734.8%	47
Distribution		975	680	588	42	467	326	(142)	-43.6%	588
Sanitation Infrastructure		5 291	4 299	5 249	376	3 799	3 552	(247)	-7.0%	5 249
Reticulation		5 073	3 974	5 058	374	3 705	3 425	(280)	-8.2%	5 058
Waste Water Treatment Works		217	325	191	2	94	127	33	26.0%	191
Solid Waste Infrastructure		495	431	492	79	424	318	(106)	-33.4%	492
Landfill Sites		495	431	492	79	424	318	(106)	-33.4%	492
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		8 293	7 180	8 324	610	5 760	6 048	288	4.8%	8 324
Community Facilities		6 692	5 794	6 954	509	4 962	5 018	56	1.1%	6 954
Halls		901	407	1 128	86	746	717	(30)	-4.1%	1 128
Libraries		7	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		16	50	30	0	3	28	25	90.0%	30
Public Open Space		5 768	5 337	5 797	422	4 213	4 274	60	1.4%	5 797
Sport and Recreation Facilities		1 602	1 386	1 370	101	798	1 030	232	22.5%	1 370
Outdoor Facilities		1 602	1 386	1 370	101	798	1 030	232	22.5%	1 370
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		291	533	450	2	10	329	319	96.9%	450
Operational Buildings		291	533	450	2	10	329	319	96.9%	450
Municipal Offices		291	533	450	2	10	329	319	96.9%	450
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		41	105	92	22	22	62	41	65.0%	92
Computer Equipment		41	105	92	22	22	62	41	65.0%	92
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		83	282	225	4	49	154	105	68.2%	225
Machinery and Equipment		83	282	225	4	49	154	105	68.2%	225
<b>Transport Assets</b>		4 417	3 268	4 704	331	2 858	2 437	(421)	-17.3%	4 704
Transport Assets		4 417	3 268	4 704	331	2 858	2 437	(421)	-17.3%	4 704
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	28 510	25 923	29 705	1 973	19 539	20 126	587	2.9%	29 705

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

No material variances from SDBIP.

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## 2.9 Other supporting documents

### 2.9.1 Bank Reconciliation

<b>Cederberg Local Municipality</b>	
<b>Bank Reconciliation</b>	
<b>MARCH 2023</b>	
	<b>Amount</b>
Bank Statement Balance	<b>12 846 626.63</b>
72194774	0.00
72194480	0.00
82163324	12 638 183.74
32630263	208 442.89
Cashbook Balance	<b>15 594 655.91</b>
39999010203	-
39999010204	-
39999010301	392 016.10
39999010302	554 975.37
39999010303	-222 129.12
39999010305	-2 152.00
39999010701	2 860 038.86
39999010702	354 293 498.07
39999010703	-341 765 489.27
39999010704	265 228.61
39999010705	-785 441.48
39999010802	7 366.53
39999010805	-7 356.53
39999010902	48 347.49
39999010905	-44 246.72
Difference	<b>-2 748 029.28</b>
<b>Reconciling Items</b>	
	<b>Difference</b>
Debtor Payments	105 299.73
Cashier Receipts	-727 359.22
Bank Deposits	74 816.39
EFT Payments made after period end	-4 017 250.89
Post Office	-5 574.07
Wages, Salaries and Council paid after period end	1 821 541.98
Funds Transferred to investment account	-
Sweeping/Offlines to be captured	0.00
Other	496.80
	<b>-2 748 029.28</b>
Unreconciled Difference	<b>0.0</b>

## 2.9.2 Cost Containment

National Treasury has as part of its drive for more efficient use of government resources introduced the Local Government: Cost Containment Regulation (MCCR), promulgated on 7 June 2019 with effective date 01 July 2019.

Municipalities and municipal entities are required to disclose cost containment measures in their in-year budget reports, and annual costs savings in their annual reports. These reports must be submitted to Council for review and resolution. This measure is to enhance transparency and local accountability.

The effective implementation of the MCCR is the responsibility of the municipal council, board of directors of municipal entities, municipal accounting officer and accounting officers of municipal entities. It is also intended to ensure that municipalities and municipal entities achieve value for money in utilising public resources to deliver municipal services. The MCCR applies to all officials and councillors.

Regulation 4(1) of the MCCR requires municipalities and municipal entities to either develop or review their cost containment policies. The MCCR require municipalities to adopt the cost containment policies as part of their budget related policies.

A revised budget funding plan was approved in August 2022 to address the unfunded position.

The expenditure items below are reported as required by the Cost Containment Regulations. Thus far it should be noted that on these items, Cederberg has total potential savings of R 9 883 840.94. The approved budget figures are those of the approved budget, including virements. From the original budget to date, the municipality has aimed to significantly limit the expenditure on travel & subsistence, domestic accommodation. The increase in use of consultants were due to cost reflective tariffs, increased valuation fees due to the new valuation roll, the revenue enhancement project, data cleansing, increased collection fees, legal fees and consultant fees for updating of master plans in the technical department. The above includes grant funding.

TOTAL COST SAVING DISCLOSURE IN THE IN-YEAR REPORT - 31 MARCH 2023									
COST CONTAINMENT IN-YEAR REPORT									
MEASURES	APPROVED BUDGET	Q1: JULY 2022-SEPT 2022	Q2: OCT 2022-DEC 2022	Q3: JAN 2023-MARCH 2023	Q4: APRIL 2023-JUNE 2023	YTD TOTAL	SAVINGS	% SPENT	
Travel and Subsistence (Accommodation)	205 386.00	27 453.88	23 478.93	8 977.52	-	59 910.33	145 475.67	29.17%	
Travel and Subsistence	279 533.00	58 782.48	51 824.77	21 679.15	-	132 286.40	147 246.60	47.32%	
Communication	692 500.00	123 790.49	179 602.14	231 621.54	-	535 014.17	157 485.83	77.26%	
Overtime	3 711 078.00	815 419.67	1 079 268.85	1 020 521.03	-	2 915 209.55	795 868.45	78.55%	
Consultants and Professional Services	13 616 714.00	837 895.80	1 388 739.66	2 755 108.67	-	4 981 744.13	8 634 969.87	36.59%	
Sponsorships, Events & Catering	25 924.00	9 861.79	13 267.69	-	-	23 129.48	2 794.52	89.22%	

The Municipality is continuously implementing cost containment measures. Strict debt control operating procedures are implemented. Cash Committee has been re-established and meets on a weekly basis. The municipality still finds itself having to navigate in ensuring that it meets its commitments. The remaining challenge is the outstanding ESKOM account which has significant effect on the cash flow position and the municipality's ability to meet its commitments, the impact of loaf-shedding which result in increased cost of diesel, repairs & maintenance of equipment, hiring of generators for municipal offices, water and sanitation treatment plants. The collection rate is 93.47%. As stated, the municipality continues to make strides in improving the effectiveness and efficiency in the credit control & debt collection unit. The Municipality is also managing and monitoring expenditure closely.

## 2.10 Municipal Manager's quality certification

### QUALITY CERTIFICATE

I, A. Titus, the Acting 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 3<sup>rd</sup> quarter ending March 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

A. Titus

Acting Municipal Manager of Cederberg Municipality – WC012

Signature



Date: 2023-04-20

# **Performance Report for the 3<sup>rd</sup> Quarter ending 31 March 2023**



## 2.11 Top Layer KPI Report

### Cederberg Municipality 2022-2023: Top Layer KPI Report

#### Office of Municipal Manager

Internal Ref / Indicator Code	Responsible Directorate	KPI Name	Description of Unit of Measurement	Town	Quarter ending March 2023				Overall Performance for Quarter ending March 2023 to Quarter ending March 2023			
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL1	Office of Municipal Manager	Develop and submit the Risk Based Audit Plan for 2023/24 to the Audit Committee by 30 June 2023	Risk Based Audit Plan submitted to the Audit Committee by 30 June 2023	All	0	0	N/A			0	0	N/A
TL2	Office of Municipal Manager	Oversee the compilation and submission of the final IDP to Council by 31 May	Final IDP submitted to Council by 31 May	All	0	0	N/A			0	0	N/A
TL3	Office of Municipal Manager	Complete the annual Risk Assessment and submit the Strategic and Operational Risk Register to the Risk Committee by 31 December 2022	Strategic and operational risk register submitted to the Risk Committee by 31 December 2022	All	0	0	N/A			0	0	N/A

#### Summary of Results: Office of Municipal Manager

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
<b>Total KPIs:</b>			<b>3</b>

Support Services													
Internal Ref / Indicator Code	Responsible Directorate	KPI Name	Description of Unit of Measurement	Town	Quarter ending March 2023						Overall Performance for Quarter ending March 2023 to Quarter ending March 2023		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL4	Support 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 2023	Number of people employed as at 30 June	All	0	0	N/A				0	0	N/A
TL5	Support Services	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2023 [(Actual amount spent on training/total operational budget)x100]	% of the municipality's personnel budget on training by 30 June 2023 (Actual amount spent on training/total personnel budget)x100	All	0%	0%	N/A				0%	0%	N/A
TL6	Support Services	Spend 90% of the approved capital budget IT equipment and software by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	All	60%	0%	R	[D151] Manager Information Technology: 0% Spent. (March 2023)	[D151] Manager Information Technology: Formal Written Quotation advertised for IT Equipment. Budget will be spent by 30 June 2023. (March 2023)		60%	0%	R
TL7	Support Services	Address 90% of ICT Audit findings by 30 June 2023	% of Audit findings addressed by 30 June 2023	All	0%	0%	N/A				0%	0%	N/A
TL8	Support Services	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2023 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Rev	% of debt coverage by 30 June 2023	All	0%	0%	N/A				0%	0%	N/A
TL9	Support Services	Financial viability measured in terms of the outstanding service debtors as at 30 June 2023 (Total outstanding service debtors/ revenue received for services)	% of outstanding service debtors by 30 June 2023	All	0%	0%	N/A				0%	0%	N/A
TL10	Support Services	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2023 ((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	All	0	0	N/A				0	0	N/A
TL11	Support Services	100% of the Financial Management Grant spent by 30 June 2023 [(Total actual grant expenditure/Total grant allocation received)x100]	% of Financial Management Grant spent by 30 June 2023	All	60%	45.85%	O	[D156] Manager: Financial Management Services: 45.85% of FMG Spent. (March 2023)	[D156] Manager: Financial Management Services: Advertisement was placed for the appointment of three (3) additional interns. Applicants were unsuccessful and the municipality has to re-advertise. Expenditure for other projects on the business plan will be incurred within the 4th quarter. (March 2023)		60%	45.85%	O
TL12	Support Services	Submit the annual financial statements to the Auditor-General by 31 August 2022	Approved financial statements submitted to the Auditor-General by 31 August 2022	All	0	0	N/A				0	0	N/A
TL13	Support Services	Achievement of a payment percentage of 91% by 30 June 2023 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved by 30 June 2023	All	90%	93.47%	G2	[D158] Manager: Financial Management Services: 93.47% payment percentage achieved. (March 2023)			90%	93.47%	G2

TL14	Support Services	Achieve an unqualified audit opinion for the 2021/22 financial year	Unqualified Audit opinion received	All	1	1	G	[D159] Manager: Financial Management Services: Unqualified audit opinion with findings received. (March 2023)	1	1	G
TL15	Support 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 2023	Number of residential properties which are billed for water or have pre paid meters	All	6 034	6 059	G2	[D160] Manager: Financial Management Services: 6059 Formal residential properties received piped water. (March 2023)	6 034	6 059	G2
TL16	Support 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 2023	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas)	All	8 396	8 414	G2	[D161] Manager: Financial Management Services: 8414 Formal residential properties connected to the municipal electrical infrastructure. (March 2023)	8 396	8 414	G2
TL17	Support 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 2023	Number of residential properties which are billed for sewerage	All	5 148	5 170	G2	[D162] Manager: Financial Management Services: 5170 Formal residential properties are connected to the municipal wastewater sanitation / sewerage network. (March 2023)	5 148	5 170	G2
TL18	Support Services	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2023	Number of residential properties which are billed for refuse removal	All	5 953	6 000	G2	[D163] Manager: Financial Management Services: Refuse is removed at 6000 formal residential properties. (March 2023)	5 953	6 000	G2
TL19	Support Services	Provide free basic water to indigent households as per the requirements in the indigent policy as at 30 June 2023	Number of households receiving free basic water	All	2 302	2 410	G2	[D164] Manager: Financial Management Services: 2410 Indigent households received free basic water. (March 2023)	2 302	2 410	G2
TL20	Support Services	Provide free basic electricity to indigent households as per the requirements in the indigent policy as at 30 June 2023	Number of households receiving free basic electricity	All	2 264	2 369	G2	[D165] Manager: Financial Management Services: 2369 Indigent households received free basic electricity. (March 2023)	2 264	2 369	G2
TL21	Support Services	Provide free basic sanitation to indigent households as per the requirements in the indigent policy as at 30 June 2023	Number of households receiving free basic sanitation services	All	2 226	2 342	G2	[D166] Manager: Financial Management Services: 2342 Indigent households received free basic sanitation. (March 2023)	2 226	2 342	G2
TL22	Support Services	Provide free basic refuse removal to indigent households as per the requirements in the indigent policy as at 30 June 2023	Number of households receiving free basic refuse removal	All	2 299	2 407	G2	[D167] Manager: Financial Management Services: 2407 Indigent households received free basic refuse removal. (March 2023)	2 299	2 407	G2

TL24	Support Services	The percentage of the municipal capital budget actually spent on capital projects as at 30 June 2023 (Actual amount spent on capital projects/Total amount budgeted for capital projects)x100	% of the municipal capital budget actually spent on capital projects as at 30 June 2023	All	60%	15.68%	R	[D169] Manager Administration: 15.68% Spent. (March 2023)	[D169] Manager Administration: Grants: The major projects funded by grants are MIG, INEP, RBIG and ISUPG. For the Upgrade Roads & Stormwater Graafwater (MIG), site handover took place in February. The project is in construction phase and contractor is on site. For the Multi-Purpose Centre Graafwater (MIG), the appeal period for the tender lapsed on 20 February 2023. The site handover took place 24 February 2023. The project is in construction phase and the contractor is on site. The INEP project is at overall 23% completion. Construction has commenced and the substation tender phase 2 has been advertised. The tender closed 22 March 2023. The bid-evaluation & adjudication to take place. The Informal Settlements projects (ISUPG) have been completed. The Lamberts Bay Desalination Plant project (RBIG) has been put on hold. The Municipality has received a revised gazette and allocation to be adjusted. Internally generated funds: The major projects funded from own funding are generators, IT equipment and Software and the upgrade of MV and LV networks. The tender process has been completed for the purchase of	60%	15.68%	R
TL25	Support Services	Spend 90% of the approved maintenance budget spend for municipal buildings by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2023	All	60%	0%	R			60%	0%	R
TL26	Support Services	Spend 90% of the approved fleet management budget spend by 30 June 2023 [(Actual expenditure on fleet management/total approved fleet management budget)x100]	Number of vehicles purchased by 30 June 2023	3	0	0	N/A			0	0	N/A
TL28	Support Services	Develop a Service Charter and submit to Council for approval by 31 March 2023	Service Charter developed and submitted for approval	All	1	0	R			1	0	R
TL29	Support Services	Review staff establishment and submit to Council for approval by 30 June 2023	Reviewed staff establishment submitted for approval	All	1	0	R			1	0	R
TL30	Support Services	Develop an HR Strategy and submit to Council for approval by 30 June 2023	Strategy developed and submitted for approval	All	1	1	G	[D175] Manager Human Resources: HR Strategy developed and submitted to the LLF. Documents to be tabled to Council before 30 June 2023. (March 2023)		1	1	G

**Summary of Results: Support Services**

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	8
R	KPI Not Met	0% <= Actual/Target <= 74.999%	5
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	9
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
<b>Total KPIs:</b>			<b>25</b>

**Community Services and Public Safety**

Internal Ref / Indicator Code	Responsible Directorate	KPI Name	Description of Unit of Measurement	Town	Quarter ending March 2023						Overall Performance for Quarter ending March 2023 to Quarter ending March 2023		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL32	Community Services and Public Safety	Construct 240 toilets for Clanwilliam IBS (Khayalitsha Block C1 ) by 30 June 2023	Number of toilets constructed by 30 June 2023		3	0	0	N/A			0	0	N/A
TL33	Community Services and Public Safety	Complete a feasibility study for the Testing Centre (DLTC) for driving licenses Lambert's Bay and submit to Council by 31 March 2023	Feasibility study submitted to Council by 31 March 2023		5	1	0	R			1	0	R
TL35	Community Services and Public Safety	Compile and submit a Traffic Fine Revenue enhancement plan to Council by 31 December 2023	Traffic Fine Revenue enhancement plan submitted to Council	All		0	0	N/A			0	0	N/A
TL36	Community Services and Public Safety	Develop a preventative maintenance plan for community facilities and submit to Council for approval by 30 November 2022	Maintenance plan developed and submitted for approval	All		0	0	N/A			0	0	N/A

**Summary of Results: Community Services and Public Safety**

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
<b>Total KPIs:</b>			<b>4</b>

Technical Services													
Internal Ref / Indicator Code	Responsible Directorate	KPI Name	Description of Unit of Measurement	Town	Quarter ending March 2023						Overall Performance for Quarter ending March 2023 to Quarter ending March 2023		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL37	Technical Services	Create 250 jobs opportunities in terms of EPWP by 30 June 2023	Number of job opportunities created in terms of EPWP by 30 June 2023	All	0	0	N/A				0	0	N/A
TL38	Technical Services	Spend 90% of the approved maintenance budget for electricity services by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2023	All	60%	0%	R				60%	0%	R
TL39	Technical Services	Spend 90% of the approved maintenance budget for roads and stormwater by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2023	All	60%	47.03%	O	[D255] Manager Civil Services: Spend 47.03% on maintenance budget to date (March 2023)	[D255] Manager Civil Services: Budget will increase once the formal quotation for cleaning of storm water channels and pipes are awarded. Budget will also increase once tender for supply and deliver of cold mix is finalized (March 2023)		60%	47.03%	O
TL40	Technical Services	Spend 90% of the approved maintenance budget for waste water by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2023	All	60%	0%	R				60%	0%	R
TL41	Technical Services	Spend 100% of the MIG grant by 30 June 2023 [(Actual expenditure on MIG funding received/total MIG funding received)x100]	% of budget spent by 30 June 2023	All	70%	0%	R				70%	0%	R
TL42	Technical Services	95% of the water samples comply with SANS 241 micro biological parameters {(Number of water samples that comply with SANS 241 indicators/Number of water samples tested)x100}	% of water samples complying with SANS 241 micro biological parameters	All	95%	0%	R				95%	0%	R
TL43	Technical Services	Spend 90% of the approved maintenance budget for water by 30 June 2023 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2023	All	60%	0%	R				60%	0%	R
TL44	Technical Services	Limit unaccounted for water to less than 15% by 30 June 2023 {(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold (incl free basic water) / Number of Kiloliters Water Purchased or Purified x 100}	% unaccounted water	All	15%	0%	B				15%	0%	B
TL45	Technical Services	Spend 90% of the approved INEP budget for the bulk electricity upgrade in Clanwilliam by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	3	60%	0%	R				60%	0%	R
TL47	Technical Services	Spend 90% of the budget approved for the procurement of electricity equipment by 30 June 2023 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2023	2	60%	0%	R				60%	0%	R
TL48	Technical Services	Spend 90% of the approved RBIG budget for the Lamberts Bay Regional Water Supply by 30 June 2023 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2023	5	60%	0%	R				60%	0%	R

TL50	Technical Services	Spend 90% of the budget approved for the upgrade of roads and stormwater infrastructure in Graafwater by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	4	60%	0%	R			60%	0%
TL52	Technical Services	Spend 90% of the budget approved for the construction of a Multi Purpose Centre in Graafwater by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	4	60%	0%	R			60%	0%
TL54	Technical Services	Review the SDF and submit to Council for approval by 30 June 2023	SDF reviewed and submitted	3	0	0	N/A			0	0
TL55	Technical Services	Spend 90% of the budget approved for the municipal water resilience grant by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	Unspecified	0%	0%	N/A			0%	0%
TL56	Technical Services	Spend 90% of the budget approved for the load shedding relief grant by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	Unspecified	0%	0%	N/A			0%	0%
TL57	Technical Services	Spend 90% of the budget approved for the Upgrade of MV Networks in Clanwilliam, Graafwater and Citrusdal by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2023	Unspecified	0%	0%	N/A			0%	0%

#### Summary of Results: Technical Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	10
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
<b>Total KPIs:</b>			<b>17</b>

#### Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	19
R	KPI Not Met	0% <= Actual/Target <= 74.999%	16
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	9
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
<b>Total KPIs:</b>			<b>49</b>