

CEDERBERG MUNICIPALITY

Quarterly Budget Statement

JULY - SEPTEMBER 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.

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

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 30 September 2023.
-

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 2023/2024 MTREF

Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Operating Revenue	353 238 331.66	371 702 086.00	371 702 086.00	24 001 077.34	114 284 022.09	94 935 943.00	19 348 079.09	20.38%
Total Operating Expenditure	305 731 962.46	394 800 236.00	394 800 236.00	30 822 648.20	86 451 998.88	96 856 611.00	-10 404 612.12	-10.74%
<i>Surplus/(Deficit)</i>	47 506 369.20	- 23 098 150.00	- 23 098 150.00	- 6 821 570.86	27 832 023.21	- 1 920 668.00	29 752 691.21	-1549.08%
Capital Transfers and Subsidies (Monetary allocations)	29 023 981.16	71 079 623.00	71 079 623.00	902 525.59	2 892 448.36	13 562 654.00	-10 670 205.64	-78.67%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	76 530 350.36	47 981 473.00	47 981 473.00	- 5 919 045.27	30 724 471.57	11 641 986.00		
Total Capital Expenditure	33 997 647.34	85 994 625.00	85 994 625.00	930 240.58	2 920 163.35	13 731 164.58	-10 811 001.23	-78.73%

Actuals for operating revenue and expenditure were below YTD budget. Variances for revenue was 7% below whilst the variance for operating expenditure was 10% below YTD budget.

The operating revenue realised is R 19.348 million under YTD budget while operating expenditure was R 10.405 million below year to date budget. Detail on variances will be explained in sections 1.3.2.1 and 1.3.2.2.

The capital budget is R 10.811 million below YTD budget. The total budget has been adjusted to R 85.995 million and R 2.920 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 30 September 2023.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter									
Description	2022/2023		Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	110 017	110 746	110 746	9 666	35 268	29 385	5 883	20.02%	110 746
Service charges - Water	29 642	31 298	31 298	2 695	7 854	7 824	29	0.37%	31 298
Service charges - Waste Water Management	12 937	14 660	14 660	1 299	4 000	3 665	335	9.13%	14 660
Service charges - Waste management	14 151	15 272	15 272	1 113	3 406	3 818	(412)	-10.79%	15 272
Agency services	3 782	3 841	3 841	376	1 127	960	167	17.39%	3 841
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 964	10 876	10 876	502	1 780	2 719	(939)	-34.52%	10 876
Interest earned from Current and Non Current Assets	1 893	1 269	1 269	293	868	317	551	173.52%	1 269
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	747	941	941	53	155	235	(80)	-33.92%	941
Licence and permits	2	-	-	-	-	-	-	-	-
Operational Revenue	946	704	704	1 136	1 566	125	1 441	1153.13%	704
Non-Exchange Revenue									
Property rates	70 382	73 339	73 339	5 380	25 485	18 335	7 150	39.00%	73 339
Surcharges and Taxes	33	1	1	-	-	0	(0)	-100.00%	1
Fines, penalties and forfeits	10 177	11 555	11 555	106	308	2 889	(2 581)	-89.34%	11 555
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	86 232	89 549	89 549	787	30 641	22 898	7 743	33.82%	89 549
Interest	-	-	-	311	951	-	951	#DIV/0!	-
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 500	2 500	-	-	625	(625)	-100.00%	2 500
Other Gains	8 068	910	910	-	-	227	(227)	-100.00%	910
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	363 416	371 702	371 702	24 001	114 284	94 936	19 348	20.38%	371 702

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

Service Charges - Electricity: The variance is 20.02% above YTD budget. The original budget was based on phase 6 load-shedding, however the frequency of load-shedding has decreased. This is evident from the increase in electricity sales.

Service Charges – Waste Management: The variance is 17.39% above YTD budget. This is due to an increase in the indigent subsidy granted.

Interest earned from Receivables: The variance is 34.52% below YTD budget. This is due to write-offs which was approved end of August and implemented in September.

Interest earned from Current and Non-Current Assets: The variance is 173.52% above YTD budget. The interest earned on the investment account is more than anticipated. Interest earned is as result of grant funds that are ring-fenced.

Agency Services: The variance is 17.39% above YTD budget. This income is seasonal and dependent on the number of transactions. More transactions took place for motor vehicle registrations, applications for licenses etc.

Rental from Fixed Assets: The variance is 33.92% below YTD budget. Bulk of the variance is due to rental for commonage which will be accounted for on a monthly basis. It was done on an annual basis previously.

Operational Revenue: The variance is 1153% above YTD budget. This is due to an additional amount received for sale of land. A call for proposal was set out for the remainder of erf 279, Clanwilliam. Proposals were received and awarded.

Property Rates: The variance is 39.00% above YTD budget due to consumers who were billed annually for property rates.

Surcharges and Taxes: No transactions to date

Fines, penalties and forfeits: Fines issued is 89.34% below YTD budget. The Municipality has concluded the tender process. The service provider is on site and operational. Cameras are operational. Revenue is expected to increase during the course of the year.

Transfers and Subsidies - Operational: There is a variance of 33.82% above YTD budget. This is due to the first tranche of Equitable Share which was received as well as other operating grants

Gains on disposal of Assets: No transactions to date

Other Gains: No transactions to date

1.3.2.2 Operating Expenditure by Type

Table 3: Operating Expenditure by Type

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter									
Description	2022/2023			Budget Year 2023/24					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	124 857	144 683	144 683	10 246	30 761	35 804	(5 044)	-14.09%	144 683
Remuneration of councillors	5 697	6 139	6 139	479	1 439	1 476	(37)	-2.51%	6 139
Bulk purchases - electricity	92 504	95 123	95 123	10 141	27 751	23 781	3 970	16.69%	95 123
Inventory consumed	10 542	12 291	12 660	1 248	2 264	3 192	(927)	-29.06%	12 443
Debt impairment	30 702	30 239	30 239	2 520	7 560	7 560	-		30 239
Depreciation and amortisation	25 213	29 617	29 617	2 467	7 402	7 404	(2)	-0.02%	29 617
Interest	13 042	15 789	15 789	864	3 110	3 947	(837)	-21.20%	15 789
Contracted services	31 392	33 651	33 506	1 044	2 147	8 005	(5 858)	-73.18%	33 687
Transfers and subsidies	358	30	30	-	-	8	(8)	-100.00%	30
Irrecoverable debts written off	-	-	-	-	-	-	-		-
Operational costs	24 162	26 328	26 104	1 814	4 018	5 452	(1 434)	-26.31%	26 140
Losses on Disposal of Assets	135	-	-	-	-	-	-		-
Other Losses	-	910	910	-	-	(227)	(227)	-100.00%	910
Total Expenditure	358 604	394 800	394 800	30 823	86 452	96 857	(10 405)	-10.74%	394 800

Employee Related Cost: Expenditure is 14.09% below YTD budget. This is due vacancies that need to be filled for Senior Managers and resignations that were received. The Municipality is still in the process of filling the vacancy for the Director Technical Services.

Bulk Purchases - Electricity: Expenditure is currently 16.69% above YTD budget. This is due to a decrease in the stages of load shedding experienced as well as the high demand season.

Inventory Consumed: Inventory consumed is 29.06% below YTD budget. This is due to various factors, however decreased use in fuel is more dominant. Due to the decrease in frequency of load-shedding, the municipality incurred less expenditure on fuel. Expenditure is expected to increase during the course of the year. Cost containment measures are also implemented.

Interest: The expenditure incurred is 21.20% below YTD budget. This is mainly due to the Municipality paying less interest to Eskom on outstanding debt as result of participation in debt relief program.

Contracted Services: The expenditure for contracted services is 73.18% below YTD budget. This is due to tender processes that need to commence, security invoices that needs to be accounted for and cost containment measures implemented.

Transfers and Subsidies: No transaction to date.

Operational Costs: Expenditure is 38.84% below YTD budget. This is mainly due to invoices for the Auditor General that needs to be accounted for. Cost containment measures are also implemented.

Other Losses: No transactions to date.

1.3.2.3 Capital Expenditure

The breakdown for capital expenditure is as follows:

	Budget (R'000)	Actual (R'000)	% Expenditure
Grants	71 080	2 892	4.07%
Internally Generated Funds	14 915	28	0.00%
Total	85 995	2 920	4.07%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 79% below YTD budget.

Grants: The major projects funded by grants are MIG, INEP, RBIG, WSIG and ISUPG. For MIG WWTW Clanwilliam: Request for tender has been completed by user department. BSC was held on 24 August 2023. Tender was advertised on advertised 31 August 2023 and closed on 9 Oct 2023. Evaluation process will follow. For MIG Construction of Multi-Purpose Centre: Due to poor performance, the Municipality terminated the contract on 18 August 2023. BSC was held on 24 August 2023. Tender was advertised on 31 August 2023 closed on 02 Oct 2023. The evaluation process will follow. For MIG Graafwater Roads, Project (Phase 1) is completed. For RBIG, the adjudication process is completed in the previous financial year. No new claims submitted or received. For ISUPG, project has not yet started in new financial year. For WSIG, the project is in design phase. The design is 70% complete. Tender to be advertised in October 2023.

Internally generated funds: The major projects funded from own funding are purchase of refuse trucks, machinery and equipment for Electricity department and upgrade of the electricity network. The tender

for the refuse truck closed. Technical evaluation completed. All bidders did not comply with Specifications. Tenders for the electricity department are waiting on the awarding of consultant tender.

Borrowing: No projects are funded by means of borrowing.

1.3.2.4 Cash Flow

The Municipality is continuously implementing cost containment measures. Strict credit control procedures are implemented. Delegations for approval of requisitions and orders have been reviewed for the new financial year. The Cash Committee 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.

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

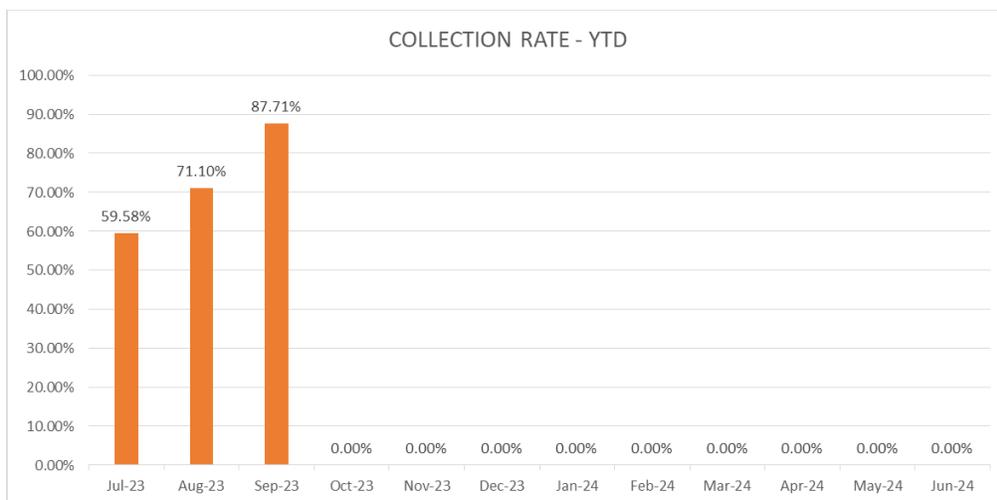


Figure 2: Collection Rate

The collection rate has increased to 87.71% for September 2023. The collection rate has gradually increased since July when consumers were also billed annually for property rates. Stricter credit control measures on consumers were implemented and will continue to be implemented. Overall, the credit control measures have improved from the previous financial year. The Municipality aims to continue to do so.

1.3.2.6 Monthly Financial Ratios

Cederberg Local Municipality					
Financial Ratios					
Financial year: 2023/24					
Ratio	Norm	YEAR	YTD	YTD	YTD
		Jun 2023	Jul 2023	Aug 2023	Sep 2023
1 Capital expenditure to Total expenditure	10% - 20%	12.0%	1.4%	3.5%	3.3%
2 Repairs and maintenance to PPE	8%	1.6%	0.0%	0.2%	0.4%
3 Annual collection rate	95%	91.3%	59.6%	71.1%	87.7%
4 Bad debts written off vs bad debt provision	100%	32.4%	0.2%	0.4%	2.3%
5 Net debtors days	30 days	37	681	284	168
6 Cash/Cost coverage ratio	1 - 3 months	0	1.57	1.14	0.72
7 Current ratio	1.5 - 2:1	0.40	1.22	1.03	0.99
8 Capital cost as % of total operating expenditure	6% - 8%	1.6%	1.1%	1.1%	1.0%
9 Debt (total borrowings) as a % of Revenue	< 45%	2.5%	1.4%	4.9%	3.6%
10 Net operating surplus margin	0%	-10.2%	12.6%	38.4%	24.4%
11 Electricity distribution losses	7% - 10%				
12 Water distribution losses	15% - 30%				
13 Revenue growth %	CPI				
14 Revenue growth % excl capital grants	>5%				
15 Creditors payment period	30 days	148	3282	961	461
16 Irregular, fruitless and wasteful unauthorised exp.	0%				
17 Remuneration as % of total operating expenditure	25% - 40%	37.4%	47.1%	38.6%	37.2%
18 Contracted services as a % of total operating expenditure	2% - 5%	13.4%	0.0%	2.0%	2.5%
19 Capital budget implementation indicator	95% - 100%	65.1%	5.6%	15.5%	21.3%
20 Operating expenditure budget implementation indicator	95% - 100%	91.5%	70.8%	86.3%	89.3%
21 Operating revenue budget implementation indicator	95% - 100%	96.2%	92.9%	140.7%	120.4%
22 Billed revenue budget implementation indicator	95% - 100%	100.0%	149.8%	129.2%	118.3%

Figure 3: Monthly Ratios

1.3.2.7 Progress in terms of Budget Funding Plan

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

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

Pillar	Activity	Responsible Official	Due date	Progress	Impact on Cashflow & Budget	COMMENTS BY THE MFIP ADVISOR
Pillar 1: Positive cash flows with a focus on revenue from trading services						
Positive cash flows with a focus on revenue from trading services	Developing and approve a new Long Term Financial Plan (10 - 15 years which will link to the Strategy of the Municipality)	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Reviewed. LTFP to be workshop in Nov 2023 with council and to be implemented.	Adverse	Service Provider to present progress on the 4th October
	Predicting future municipal revenue (Part of LTFP)	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Reviewed. LTFP to be workshop in Nov 2023 with council and to be implemented.	Adverse	Service Provider to present progress on the 4th October
	Estimating future operational expenditure (Part of LTFP)	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Reviewed. LTFP to be workshop in Nov 2023 with council and to be implemented.	Adverse	Service Provider to present progress on the 4th October
	Determining future capital demand by:	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Reviewed. LTFP to be workshop in Nov 2023 with council and to be implemented.	Adverse	Service Provider to present progress on the 4th October
	Liquidity and ratio management (Part of LTFP)	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Reviewed. LTFP to be workshop in Nov 2023 with council and to be implemented.	Adverse	Service Provider to present progress on the 4th October
	Review and amend the creditors' payment policy and perform creditor classification and prioritization.	Accountant Expenditure	Daily	Daily activity	High	On going
	Institutionalise pre-determined creditors payment dates and implement expenditure and creditors management.	Accountant Expenditure	Monthly	Done for September 2023.	High	Implemented
	Determine cash requirements through the Long Term Financial Plan	Chief Financial Officer	30-Aug-23	Current LTFP effective until 2026. Service Provider already appointed. Reviewed. LTFP to be workshop in Nov 2023 with council and to be implemented.	High	Service Provider to present progress on the 4th October
	Daily management and monitoring of cash-flow with weekly reporting	Chief Financial Officer, Manager Revenue & Accountant Expenditure	Daily	Done on a daily basis - Done for September 2023	Adverse	Implemented
	Review long-term debt and restructure where economic benefits can be attained	Chief Financial Officer		Finalised	Low	Implemented
Pillar 2: Implementation of cost containment measures and a reduction of expenditure						
Implementation of cost containment measures and a reduction of expenditure	Review all pending litigation and determine settlement based on success vs. future projected costs	Manager Legal Services & Manager Human Resources		Finalised	Low	Implemented
	Review all legal contracts with service providers to reduce costs	Manager Legal Services		Finalised	Low	Implemented
	Appoint consultant to conduct recommended Electricity Tariff investigation and implement recommendations	Manager Electro Technical Services	31-Dec-23	COS study finalised. Nersa to approve our COS application	High	Waiting for Nersa approval
	Finalise and agree on the Notified Maximum Demand rate to reduce penalties.	Manager Electro Technical Services	30-Sep-23	Application has been lodged for NMD increase. To be completed by Sept. 2023. Eskom informed us that application can take up to 2 years , to be completed/approved.	High	Implementation stage
	Renegotiate the Eskom payment agreement on the arrears	Municipal Manager & Chief Financial Officer	31-Dec-22	Meeting was held with ESKOM during September 2022. Assistance has been sought from Provincial Treasury.	Low	Payment arrangements concluded
	NERSA increases for Eskom vs. Municipal increases	Manager Electro Technical Services & Manager Revenue		Finalised	Low	implemented
	Illegal connections	Manager Electro Technical Services	Monthly	Ongoing weekly and monthly inspections. Electrician disconnects as inspections are performed.	Adverse	Disconnections are edone on regular basis
	Contracted services	Accountant Budget and Reporting		Finalised	Low	implemented, requires monitoring
	Operational expenditure	Accountant Budget and Reporting		Finalised	High	implemented, requires monitoring
	Reduce water and electricity losses	Manager Water, Manager Electro Technical Services & Manager Revenue	Ongoing	Municipality appointed a consultant to compile a Water conservation and demand management plan. The draft report has been issued to the Municipality in October 2022. Final report will be issued . Further actions : the municipality will approach PT with a Business Plan to perform a War on Leaks Project as identified by CFO.	Adverse	On going. The CFO has requested the MFIP Advisor to assist with business plan for meter installations, in collaboration with PMU and Electricity division.
	Installing grids at all network stations	Manager PMU	Ongoing	An application was lodged to the Department of Local Government for a support grant to fund this project. The application was unsuccessful. Time has now become limited to complete the project in this year, therefore the user department will request provision in the 2023-24 draft budget for this project.	High	To be implemented in 2024/25 due to budget constraints
	Cost benefit analysis of training vs appointing contractors	Manager Electro Technical Services	Ongoing	Request has been submitted to HR department	High	Capacity building of staff to implements internally without utilisation of contractors

Debt Collection						
Realistic debtors' collection rate with incremental improvements year on year	Accurate calculations and timeous reporting of revenue due and outstanding debtors on a monthly basis, thereby enabling appropriate monitoring and oversight of debt collection practices and timely action with regards to debt impairment	Manager Revenue & Accountant Service Charges	Monthly	Done for September 2023.	Adverse	Implemented
	Allocating sufficient staff/ capacity to proactively drive the revenue management and debt collection functions and policies, in order to intensify revenue collections.	Manager Revenue, Accountant Service Charges & Accountant Credit Control & Debt Collection	31/01/2024	Organogram review in process for restructuring. Organogram to be finalised end of Jan 2024, then to be aligned with new budget process end of March 2024 and implemented July 2024, however critical positions as credit control officials to be filled ASAP. Work in Progress.	High	MFIP Advisor will assist with Finance Organogram review and advice accordingly
	Start with the highest outstanding debt, handover to attorneys and attach assets where necessary	Accountant Service Charges	28/02/2024	We are planning to terminate contract with existing service provider, due to poor performance.	High	Implementation of debt collection and credit control policy
	Dedicated person to be assigned to manage the legal collection process	Manager Revenue & Accountant Credit Control & Debt Collection	31/01/2024	Organogram review in process for restructuring. Organogram to be finalised end of Jan 2024, then to be aligned with new budget process end of March 2024 and implemented July 2024, however critical positions as credit control officials to be filled ASAP.	High	Capacity challenges, no dedicated official to perform the tasks. The post still need to be advertised. Fast track advertising of the post
	Resources to be made available to reconcile the funds received from attorneys performing the legal collection	Manager Revenue & Accountant Credit Control & Debt Collection	31/01/2024	Organogram review in process for restructuring. Organogram to be finalised end of Jan 2024, then to be aligned with new budget process end of March 2024 and implemented July 2024, however critical positions as credit control officials to be filled ASAP.	High	Capacity challenges, no dedicated official to perform the tasks. The post still need to be advertised. Fast track advertising of the post
	A dedicated person to be identified to manage and recover Government Debt	Accountant Credit Control & Debt Collection	31/12/2023	Accountant Credit Control Vacancy to be advertised soon. Acting Chief Clerk Credit Control aanmaning aanstuur.	Medium	Capacity challenges, no dedicated official to perform the tasks. The post still need to be advertised. Fast track advertising of the post. MFIP Advisor will check with the PF regarding Provincial Government Debt Forum
	Electricity to be cut primary residence where account holders are in arrears with property rates and service charges (for those residents who reside in the Cederberg Municipal area).	Accountant Credit Control & Debt Collection	Monthly	Done for September 2023.	Adverse	Implemented. On going
	Staff debt to be deducted from salary and current arrangements to be reviewed.	Accountant Service Charges & Accountant Credit Control & Debt Collection	Monthly	Done for September 2023.	Adverse	Implemented. On going
	Personnel to be tasked for tracing Municipal Account to PayDay system	Accountant Service Charges & Accountant Credit Control & Debt Collection	31/12/2023	Done quarterly.	Low	Implemented. Quarterly report to be produced
	Review all existing arrangements with outstanding debtors and monitor stringently on a monthly basis	Accountant Credit Control & Debt Collection	Monthly	Done for September 2023.	High	Implemented. On going
	Compile an arrangement register to be monitored and updated on a monthly basis	Accountant Credit Control & Debt Collection	Monthly	Done for September 2023.	Adverse	Implemented. On going
	Indigent usage to be reassessed to determine whether they are indigent	Accountant Credit Control & Debt Collection	31/01/2024	Finalised for the new financial year. Perform verification each quarter. Application for funds for system to the necessary assessment for indigents. Tender has been adjudicated for vetting system. This process to be implemented on a quarterly basis. Process to start as soon as Accountant Credit Control position as been filled.	High	Quarterly verifications of indigent to be implemented
	Person to be tasked to monitor the indigent register	Accountant Credit Control & Debt Collection	31/01/2024	Organogram review in process for restructuring. Organogram to be finalised end of Jan 2024, then to be aligned with new budget process end of March 2024 and implemented July 2024, however critical positions as credit control officials to be filled ASAP.	High	Capacity challenges. No dedicated official currently. The post still to be advertised. MFIP Advisor to assist in fast tracking advertisement and appointment of the post
	No unblocking after hours	Accountant Service Charges	Ongoing	Instruction was sent to employees to only unblock during office hours. Notice was also given to the public.	High	Instruction was sent to employees to only unblock during office hours. Notice was also given to the public.
	Electricians should not take any instructions from clients	Manager Electro Technical Services & Electricians	Finalised	Already communicated as such to electricians.	Adverse	There should be clear communication strategy in place, to ensure effective communication between the municipality and the consumers
	Political interference with credit control measures should not be tolerated – related queries to be directed to the CFO	Chief Financial Officer	Ongoing	Ongoing	Adverse	MFIP Advisor has assisted with the revision of Credit control and debt collection Policy to include the responsibilities of political parties in the policy. The policy to be approved by council and implementation for 2024/25 FY
	Warrants to be reviewed for outstanding traffic fines	Manager Protection Services	31-Oct-23	Discussions took place with magistrates office and they informed us that they are under staffed and do not have enough resources.	Adverse	Capacity Challenges within the magistrate office
	Discussions to be held with prosecutor regarding reduction of fines	Manager Protection Services	31-Oct-23	The prosecutor informed us of the discretion being used according to the plea letters submitted.	High	The discretion to be provided by the prosecutor
	Resources to be aligned with the timing of cutting electricity	Manager Electro Technical Services	Ongoing	Resources remains a challenge. Timing is of the essence and the Finance and Technical Management is working closely together.	High	To determine the resources required
	Cut electricity on a Bi - weekly basis	Accountant Service Charges & Accountant Credit Control & Debt Collection	Monthly	Blocklist prepared and implemented for September 2023.	Adverse	Implemented. On going
	Inspect prepaid meter report to identify where there was no purchases for 3 months	Chief Financial Clerk: Revenue Service Charges	Monthly	Done for September 2023.	Adverse	Implemented. On going
	Investigation to be lodged with results from the above activity to establish whether the meter is faulty or whether it has been by-passed.	Manager Revenue & Accountant Service Charges, Manager Electro Technical Services	Monthly	Done for September 2023.	High	Implemented. On going
	Accelerate integration between Phoenix and Contour to automate debt collection on outstanding prepaid clients	Manager Revenue & Accountant Service Charges	31/03/2024	Project 85% completed.	High	Implemented. On going
	Team to be established to attend to account queries and accelerate debt collection	Accountant Service Charges & Chief Clerk Service Charges	Monthly	Team established. Customer Care module to be implemented to properly manage progress on account queries. Training were received for Customer care Module in August 2023.	Adverse	To be Implemented. On going
Complaint register to be integrated with collaborator to be properly managed	Communication Officer, Manager Revenue & Customer Care Clerk	31-Dec-23	Training Received in August 2023.	High	To be Implemented. On going	
Consolidate property rates and service charges accounts to address tenants bills overdue and owner does not take responsibility for the outstanding account.	Accountant Service Charges & Chief Clerk Service Charges	31/03/2024	Project 40% completed.	High	Implementation stage. On going	

Revenue Enhancement						
Realistic debtors' collection rate with incremental improvements year on year	Performing a complete meter audit of metered services	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges	30-Sep-23	In Progress	Adverse	Implementation stage. On going
	Physical verification of unreadable meters, meters to be replaced.	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges	31-Oct-23	Identification completed. Meters has been bought and delivered. List has been completed and has been sent to Technical Department for installation. For the water meter replacement Citrusdal is 75% complete, Clanwilliam 80% complete, Graafwater 100% complete and Lambertsbay 80% complete.	Adverse	Implementation stage. On going
	Performing a verification of all services and service connection points	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges	30-Jun-23	Finalised	Adverse	Implemented
	Perform supplementary valuations on a quarterly basis	Manager Revenue & Property Rates and Valuations Officer	Quarterly	Draft SV2 batch 1 submitted to The Municipal Valuer end of September 2023.	Adverse	Implementation stage. On going
	Performing debtor data analysis and cleansing	Manager Revenue & Accountant Service Charges	30-Jun-23	Finalised	Adverse	Implemented
	Performing a complete indigent verification process	Accountant Credit Control & Debt Collection	30-Oct-23	Ongoing: DCOG is assisting in the process.	Adverse	Implementation stage. On going
	TID PREPAID METER ROLL OVER PROJECT TO BE CONDUCTED ASAP	All TID meters to be completed by June 2024 with roll over	30-Jun-24	Project 39% completed	Adverse	Implementation stage. On going
	Analysing electricity losses and draft a loss control program	Manager Electro Technical Services, Manager Revenue, Accountant Service Charges, Accountant Budget & Reporting	Ongoing	Loss control program to be completed end of June 2024	High	Implementation stage. On going. To assist with preparation of business plan for meters installations, in order to reduce electricity losses
	Apply cost-reflective tariff modelling	Chief Financial Officer & Manager Revenue	Annually	Cost reflective tariff study has been completed for Water, sanitation & electricity. Cost reflective tariffs for water has been implemented. Sanitation has been put on hold until revenue enhancement is completed. Electricity to be implemented in new (2023-2024) financial year. Property Rates remodelling has been implemented.	High	MFIP Advisor has done a report for Refuse removal tariff modelling, which requires a huge increase in order for the services to be cost reflective. The required increase indicates a huge percentage and it will have negative impact on the consumer's affordability
	Formal tender process to be followed to appoint a service provider to realise revenue from traffic fines	Manager Protection Services	30-Aug-23	Procurement complete. SLA signed.	Adverse	Implementation stage. On going
	Tariffs on penalties and fines to be reviewed	Chief Financial Officer & Manager Revenue	Annually	To be reviewed with draft budget 2024-2025	High	This will be reviewed during preparation of budget for the new financial year, 2024/25
	Illegal usage of electricity in informal settlements to be mitigated.	Manager Electro Technical Services	Ongoing	Ongoing weekly and monthly inspections. Electrician disconnects as inspections are performed.	Adverse	Implementation stage. On going
	Industrial effluent program to be implemented	Manager PMU & Manager Rural Development	30-Nov-23	Meetings to be set up with major effluent customers. Testing has been done with two of the 10 major customers. Tariff was approved with Annual Budget & policy updated	High	Implementation stage. On going
Revenue enhancement to be done for resorts	Manager Resorts	31-Oct-23	Meeting has been held where alternative ideas were discussed for additional income	Adverse	Implementation stage. On going	
Handheld meter devices to be purchased to improve billing integrity	Manager Revenue & Accountant Budget and Reporting	30-Jun-24	Handheld meters has been procured. Implementation to commence.	Medium	Implementation stage. On going	
Customer Care						
Realistic debtors' collection rate with incremental improvements year on year	Improve community access points	Manager Revenue & Accountant Service Charges	Ongoing	Ongoing	High	Implementation stage. More access points should be established to avoid consumers having to travel for a longer distance
	Set benchmarks for activities relating to complaints	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges & Customer Care Clerk	30-Jun-24	Customer Care module to be implemented to properly manage progress on account queries. Training were received for Customer care Module in August 2023.	High	Implementation stage. On going
	Set service level standards for customer responses	Manager Revenue, Accountant Service Charges & Chief Clerk Service Charges & Customer Care Clerk	Annually	Done for 2023-2024 Financial year. To be reviewed with Final Budget 2024-2025	High	Implemented

Pillar 4: Creditors payment rates that ensure that all fixed obligations, including objectives for bulk purchases, are met						
Creditors payment rates that ensure that all fixed obligations, including objectives for bulk purchases, are met	Daily management of cash-flow with weekly reporting	Chief Financial Officer, Manager Revenue & Accountant Expenditure	Daily	Done on a daily basis - Done for September 2023		Adverse Implementation stage. On going
Pillar 5: Ring fencing of conditional grants and ensuring that conditional grant funding is cash backed						
Ring fencing of conditional grants and ensuring that conditional grant funding is cash backed	All future payments to be made directly to the service providers.	Chief Financial Officer	Ongoing	Where the Municipality acts as agents, discussions should be held with department to make payments directly to service providers		Adverse Implementation stage. On going
Pillar 6: Other Measures						
Assets Management, SCM, Organisational Review	Draft Review and implement Asset Procedure Manual.	Accountant Assets	31-Mar-24	Ongoing		High Implementation stage. On going
	Draft asset maintenance plans for all asset categories.	Director Technical Services & Accountant Assets	31-Mar-24	Ongoing		High Implementation stage. On going
	Perform a municipal strategic asset assessment programme.	Chief Financial Officer & Accountant Assets	31-Mar-24	Ongoing		High Implementation stage. On going
	Update master plans for all Infrastructure assets.	Manager Water and Sanitation, Manager Civil Services, Manager Town Planning & Manager Solid Waste	31-Mar-24	Appointments were made to update master plans. Meetings has been held with consultants. SDF to be completed by 30 June 2023. The master plan for solid waste has been received and will go out on a public participation process. The Water and Waste Water Master plan is expected to be received in February 2023, after which it also has to go out on a public participation process. The technical directorate will communicate with the service provider with regards to the appointment for the roads master plan.		High Implementation stage. On going
	Perform a land audit to identify all municipal assets.	Manager Administration & Accountant Assets	30-Mar-24	The asset department is currently busy with the reconciliation of the asset register and the Cape Farming mapping system. To be completed by end of September 2023. Service provider to be appointed to perform land audit, once reconciliation is completed.		Medium Implementation stage. Projected to be completed by end September 2023
	Perform performance assessment of all municipal properties.	Manager Administration & Accountant Assets	30-Sep-23	The asset department is currently busy with the reconciliation of the asset register and the Cape Farming mapping system. To be completed by end of September 2023. Service provider to be appointed to perform land audit, once reconciliation is completed.		Medium Implementation stage. Projected to be completed by end September 2024
	Draft a municipal asset management strategy inclusive of a performance and disposal framework.	Chief Financial Officer & Accountant Assets	Annually	Asset Management Policy was aligned with the SCM policy and Asset Transfer Regulations		Medium Implemented
	Review and Implement electronic Contract Management system	Manager Supply Chain	Annually	Implemented for the current year		Medium Implemented
	Develop and centralise online Procurement and Record Management System with a document checklist for each bid.	Manager Supply Chain	Annually	Implemented for the current year.Con		High Implemented
	Organise training for all Bid Committees	Manager Supply Chain	Annually	Training done - 22 AUGUST 2023		High Implemented
	Develop standard operating procedures for all procurement cycles	Manager Supply Chain	Annually	Implemented for the current year		High Implemented
	Finalize placement of staff	Manager Human Resources	30-Apr-24	Department Local Government to assist with new staff establishment. Estimated implementation will be 2023-24 financial year.		High on going
	Draft and amend Job descriptions	Manager Human Resources	30-Apr-24	Amended as duties changes		High on going
	Send post/Job description for job evaluation	Manager Human Resources	Quarterly	Done on quarterly basis if applicable.		High Implemented. On going
	Fill critical vacancies – Municipal Manager, Director Engineering Services, Director Finance and key management staff	Municipal Manager & Manager Human Resources	30-Oct-23	Position for DTS will be readvertised.		Adverse To fast track the advertisement and appointment of critical posts

COLOUR CODE	
URGENT/ OVERDUE	
WIP	
COMPLETED	
ONGOING	

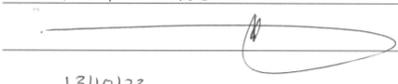
Figure 4: Progress on Budget Funding Plan

1.3.3 Compliance in terms of Municipal Debt Relief

1	6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note – refer condition 6.12.2	Yes	
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	Yes	Supporting documents are uploaded as one document as payments are made on different dates, as accounts become due.
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/or Water Trading Entity?	Yes	The payment will reflect in the data strings of September 2023
4	6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note – current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of “New arrears” (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.	Yes	
5	6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	Yes	Supporting documents are uploaded as one document as payments are made on different dates, as accounts become due.
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
7	6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	Select	
8	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	No	The Municipality has adopted a budget funding plan
9	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	No	
10	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to “balance” the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as “No”.</i>	Yes	
11	6.4.2	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to “balance” the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: “No”.</i>	Yes	
12	6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	Yes	
13	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may “N/A” be selected from the dropdown list.</i>	No	
14	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 – Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes	
15	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	
16	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
17	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The priorities have been changed on the financial system to the requirements of debt relief circular.
18	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	Indigent customers are included. They are also placed on auxiliary until account is settled.
19	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes	Indigent customers are included. They are also placed on auxiliary until account is settled.
20	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	No	Indigents are not restricted to national free electricity and water limits. The municipality does not have flow meters installed to block water usage.
21	6.6	Supporting evidence – The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
22	6.7	Maintain a minimum average quarterly collection of property rates and services charge –		
23	6.7.1	- Has the municipality achieved a minimum of 50 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes	The average collection rate for September is reported at 87.71%. This is reported in the monthly s71 statements.
24		<i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>		

	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of the National Treasury that –		
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	6.7.1 = Yes	Achieved required minimum of 80%
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes	Achieved required minimum of 80%
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	6.7.1 = Yes	Achieved required minimum of 80%
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No	The municipality does not have smart meters yet.
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRF with a smart pre-paid meter?	No	The municipality does not have a policy relating to smart prepaid meters yet.
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	No	No provision has been made for prepaid meters yet. Allocations to be revised with adjustment budget.
6.8 Municipality's Completeness of the revenue base –				
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	Tool submitted with this report
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Na	
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://guploadportal.treasury.gov.za/ ?	Yes	Quarter 1 information to be uploaded with quarterly reports
6.9 Monitor and report on implementation –				
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	The progress is reported in the S71 report on a monthly basis.
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes	The progress is reported in the S71 report on a monthly basis.
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://guploadportal.treasury.gov.za/ ?	No FRP	
<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>				
6.10 Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:				
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://guploadportal.treasury.gov.za/ ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
<i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>				
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
<i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. It confirms that MFMA Circular No. 124, condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>				
6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):				
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGEs) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	The Municipality has a separate account in which consumers are able to pay their monthly accounts. This account sweeps daily to the Primary Bank Account from which payments are made.
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No	The municipality meets its commitment to settle current account for Eskom. The outstanding amount is paid in terms of the arrangement.
<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>				
39		Supporting evidence : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	Submitted with this report
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes	No debt written off to date. Debt has been accounted for under long term liabilities
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	
<i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant process for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000 including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>				

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

Signature of HOD/ NT/ MM: 

Date: 13/10/23

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

Figure 5: Compliance Certificate Municipal Debt Relief

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2021/2022					
Reconciliation Period	Quarter 1					
Reconciliation Overview						
High Level Reconciliation						
Propety Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6635	6635	0	3 344 486 000.00	3 344 486 000.00	-
Industrial	3	3	0	3 467 000.00	3 467 000.00	-
Business and Commercial	577	577	0	1071270 000.00	1071270 000.00	-
Agricultural	1525	1523	2	4 344 516 000.00	4 342 896 000.00	1620 000.00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	0	0	0	-	-	-
PSI	576	576	0	307 552 000.00	307 552 000.00	-
PBO	15	15	0	17 380 000.00	17 380 000.00	-
Multi Use	0	0	0	-	-	-
Vacant	937	937	0	165 783 000.00	165 783 000.00	-
POW	38	38	0	75 503 000.00	75 503 000.00	-
Municipal	29	29	0	5 904 000.00	5 904 000.00	-
Other	157	157	0	129 210 000.00	129 210 000.00	-
	<u>10492</u>	<u>10490</u>	<u>2</u>	<u>9 465 071 000.00</u>	<u>9 463 451 000.00</u>	<u>1620 000.00</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	3 487 952	3 036 277	451 675	10 463 854.79	9 108 829.83	1355 024.96
Industrial	5 268	5 268	0	15 805.40	15 805.41	- 0.01
Business and Commercial	1627 909	1238 405	389 504	4 883 727.10	3 715 215.36	1 168 511.74
Agricultural	1276 626	1041944	234 682	3 829 878.95	3 125 832.66	704 046.29
Mining	-	-	-	-	-	-
State Owned for Public Purpose	-	-	-	-	-	-
PSI	63 262	71768	- 8 506	189 787.34	215 304.90	- 25 517.56
PBO	5 107	2 997	2 110	15 321.47	8 991.87	6 329.60
Multi Use	-	-	-	-	-	-
Vacant	194 863	92 081	102 782	584 588.57	276 243.78	308 344.79
POW	88 747	-	88 747	266 240.75	-	266 240.75
Municipal	-	-	-	-	-	-
Other	-	4 078	- 4 078	-	12 234.84	- 12 234.84
Total	<u>R6 749 734.80</u>	<u>R5 492 819.55</u>	<u>R1256 915.25</u>	<u>20 249 204.39</u>	<u>16 478 458.65</u>	<u>3 770 745.74</u>

Figure 6: Property Rates Reconciliation

The Municipality has indicated in their action plan submitted to National & Provincial Treasury that information regarding collection rate per ward will be available within the first 3 months of financial year.

1.3.4 Material variances from SDBIP

Kindly refer to section 2.11 on the Top Layer KPI report.

1.3.5 Remedial or Corrective Steps

Kindly refer to section 2.11 on the Top Layer KPI report. Corrective measures have been indicated where targets have not been met.

1.4 In-year Budget Statement Tables

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

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

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

Table 4: C1 Quarterly Budget Statement Summary

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	70 382	73 339	73 339	5 380	25 485	18 335	7 150	39%	73 339
Service charges	166 746	171 976	171 976	14 773	50 527	44 693	5 835	13%	171 976
Investment revenue	1 893	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 893	1 269	1 269	293	868	317	551	174%	1 269
Other own revenue	122 502	125 118	125 118	3 555	37 403	31 591	5 812	18%	-
Total Revenue (excluding capital transfers and contributions)	363 416	371 702	371 702	24 001	114 284	94 936	19 348	20%	371 702
Employee costs	124 857	144 683	144 683	10 246	30 761	35 804	(5 044)	-14%	144 683
Remuneration of Councillors	5 697	6 139	6 139	479	1 439	1 476	(37)	-3%	6 139
Depreciation and amortisation	25 213	29 617	29 617	2 467	7 402	7 404	(2)	-0%	29 617
Interest	13 042	15 789	15 789	864	3 110	3 947	(837)	-21%	15 789
Inventory consumed and bulk purchases	103 046	107 414	107 783	11 389	30 015	26 972	3 043	11%	107 783
Transfers and subsidies	358	30	30	-	-	8	(8)	-100%	30
Other expenditure	86 391	91 128	90 759	5 377	13 725	21 245	(7 520)	-35%	90 759
Total Expenditure	358 604	394 800	394 800	30 823	86 452	96 857	(10 405)	-11%	394 800
Surplus/(Deficit)	4 812	(23 098)	(23 098)	(6 822)	27 832	(1 921)	29 753	-1549%	(23 098)
Transfers and subsidies - capital (monetary allocations)	29 925	71 080	71 080	903	2 892	13 563	(10 670)	-79%	71 080
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	34 736	47 981	47 981	(5 919)	30 724	11 642	19 082	164%	47 981
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	34 736	47 981	47 981	(5 919)	30 724	11 642	19 082	164%	47 981
Capital expenditure & funds sources									
Capital expenditure	34 835	85 995	85 995	930	2 920	13 731	(10 811)	-79%	85 995
Capital transfers recognised	29 925	71 080	71 080	903	2 892	11 753	(8 861)	-75%	71 080
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 910	14 915	14 915	28	28	1 978	(1 950)	-99%	14 915
Total sources of capital funds	34 835	85 995	85 995	930	2 920	13 731	(10 811)	-79%	85 995
Financial position									
Total current assets	78 895	43 804	43 804		110 650				43 804
Total non current assets	744 916	826 464	826 464		741 466				826 464
Total current liabilities	116 544	124 008	124 008		111 447				124 008
Total non current liabilities	102 849	103 202	103 202		105 527				103 202
Community wealth/Equity	604 418	643 057	643 057		635 143				643 057
Cash flows									
Net cash from (used) operating	56 336	86 434	86 434	(6 626)	33 438	40 167	6 728	17%	86 434
Net cash from (used) investing	(35 904)	(83 495)	(83 495)	(1 495)	(3 952)	(19 412)	(15 460)	80%	(83 495)
Net cash from (used) financing	(3 470)	(1 735)	(1 735)	(230)	(157)	(434)	(277)	64%	(1 735)
Cash/cash equivalents at the month/year end	28 778	1 233	1 233	-	58 107	20 349	(37 757)	-186%	1 233
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	15 452	7 941	9 117	4 175	4 470	4 661	20 141	60 325	126 282
Creditors Age Analysis									
Total Creditors	11 942	439	-	3 169	-	36	304	-	15 889

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		147 037	148 543	148 543	7 803	59 200	37 136	22 064	59%	148 543
Executive and council		50 960	53 413	53 413	–	27 941	13 353	14 588	109%	53 413
Finance and administration		96 077	95 130	95 130	7 803	31 259	23 782	7 476	31%	95 130
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		29 500	30 086	30 086	767	2 887	7 521	(4 634)	-62%	30 086
Community and social services		7 067	9 536	9 536	488	1 856	2 384	(528)	-22%	9 536
Sport and recreation		2 960	2 839	2 839	179	603	710	(107)	-15%	2 839
Public safety		9 617	11 487	11 487	99	265	2 872	(2 607)	-91%	11 487
Housing		9 855	6 224	6 224	–	163	1 556	(1 393)	-89%	6 224
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		16 931	11 938	11 938	1 553	3 024	2 785	238	9%	11 938
Planning and development		2 474	2 419	2 419	140	486	405	81	20%	2 419
Road transport		14 457	9 520	9 520	1 414	2 538	2 380	158	7%	9 520
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		199 874	252 215	252 215	14 781	52 066	61 056	(8 990)	-15%	252 215
Energy sources		130 887	148 915	148 915	9 670	35 310	35 231	78	0%	148 915
Water management		34 692	53 300	53 300	2 697	7 856	13 325	(5 469)	-41%	53 300
Waste water management		18 490	33 808	33 808	1 299	5 494	8 452	(2 958)	-35%	33 808
Waste management		15 805	16 192	16 192	1 114	3 407	4 048	(641)	-16%	16 192
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	393 341	442 782	442 782	24 904	117 176	108 499	8 678	8%	442 782
Expenditure - Functional										
<i>Governance and administration</i>		114 357	120 159	120 159	7 365	21 361	29 692	(8 331)	-28%	120 159
Executive and council		11 790	14 487	14 487	1 020	3 049	3 274	(224)	-7%	14 487
Finance and administration		101 523	104 466	104 466	6 252	18 044	26 116	(8 072)	-31%	104 466
Internal audit		1 044	1 207	1 207	93	267	302	(34)	-11%	1 207
<i>Community and public safety</i>		51 618	52 818	52 818	3 550	10 617	13 204	(2 588)	-20%	52 818
Community and social services		8 850	13 366	13 366	679	2 022	3 341	(1 320)	-39%	13 366
Sport and recreation		12 034	13 741	13 741	1 020	2 986	3 435	(449)	-13%	13 741
Public safety		18 474	22 080	22 080	1 663	4 890	5 520	(630)	-11%	22 080
Housing		12 260	3 631	3 631	187	719	908	(189)	-21%	3 631
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		24 157	28 742	28 997	2 528	6 765	7 440	(675)	-9%	28 997
Planning and development		10 160	12 465	12 465	938	2 716	3 116	(400)	-13%	12 465
Road transport		13 997	16 277	16 532	1 591	4 049	4 324	(275)	-6%	16 532
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		168 473	193 082	192 827	17 379	47 709	46 520	1 189	3%	192 827
Energy sources		107 653	121 419	121 419	11 706	32 415	30 355	2 060	7%	121 419
Water management		26 655	33 566	33 566	2 702	7 334	7 450	(116)	-2%	33 566
Waste water management		18 402	21 188	20 933	1 630	4 177	5 042	(865)	-17%	20 933
Waste management		15 763	16 909	16 909	1 341	3 784	3 673	110	3%	16 909
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	358 604	394 800	394 800	30 823	86 452	96 857	(10 405)	-11%	394 800
Surplus/ (Deficit) for the year		34 736	47 981	47 981	(5 919)	30 724	11 642	19 082	164%	47 981

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) - Q1 First Quarter										
Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	50 960	53 413	53 413	–	27 941	13 353	14 588	109.2%	53 413
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - Financial Administrative Services		93 166	92 287	92 287	6 544	29 522	23 072	6 451	28.0%	92 287
Vote 4 - Community Development Services		9 004	11 911	11 911	585	2 033	2 978	(945)	-31.7%	11 911
Vote 5 - Corporate and Strategic Services		804	460	460	1 142	1 532	115	1 417	1233.3%	460
Vote 6 - Planning and Development Services		2 632	2 419	2 419	140	486	405	81	19.9%	2 419
Vote 7 - Public Safety		13 411	15 337	15 337	496	1 419	3 834	(2 415)	-63.0%	15 337
Vote 8 - Electricity		130 887	148 915	148 915	9 670	35 310	35 231	78	0.2%	148 915
Vote 9 - Waste Management		15 805	16 192	16 192	1 114	3 407	4 048	(641)	-15.8%	16 192
Vote 10 - Waste Water Management		18 490	33 808	33 808	1 299	5 494	8 452	(2 958)	-35.0%	33 808
Vote 11 - Water		34 692	53 300	53 300	2 697	7 856	13 325	(5 469)	-41.0%	53 300
Vote 12 - Housing		9 855	6 224	6 224	–	163	1 556	(1 393)	-89.5%	6 224
Vote 13 - Road Transport		10 675	5 678	5 678	1 038	1 410	1 420	(9)	-0.6%	5 678
Vote 14 - Sports and Recreation		2 960	2 839	2 839	179	603	710	(107)	-15.1%	2 839
Total Revenue by Vote	2	393 341	442 782	442 782	24 904	117 176	108 499	8 678	8.0%	442 782
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 171	9 114	9 114	681	2 042	1 931	111	5.8%	9 114
Vote 2 - Office of Municipal Manager		13 730	18 423	18 423	1 541	3 511	4 605	(1 095)	-23.8%	18 423
Vote 3 - Financial Administrative Services		66 993	65 641	65 641	4 290	12 978	16 410	(3 432)	-20.9%	65 641
Vote 4 - Community Development Services		10 431	11 384	11 384	755	2 023	2 846	(823)	-28.9%	11 384
Vote 5 - Corporate and Strategic Services		23 597	25 111	25 111	895	2 917	6 278	(3 361)	-53.5%	25 111
Vote 6 - Planning and Development Services		8 572	11 224	11 224	699	2 290	2 806	(516)	-18.4%	11 224
Vote 7 - Public Safety		22 233	29 185	29 185	1 932	5 672	7 296	(1 624)	-22.3%	29 185
Vote 8 - Electricity		107 653	121 419	121 419	11 706	32 415	30 355	2 060	6.8%	121 419
Vote 9 - Waste Management		15 763	16 909	16 909	1 341	3 784	3 673	110	3.0%	16 909
Vote 10 - Waste Water Management		16 958	19 539	19 539	1 527	3 898	4 885	(986)	-20.2%	19 539
Vote 11 - Water		26 655	33 566	33 566	2 702	7 334	7 450	(116)	-1.6%	33 566
Vote 12 - Housing		12 260	3 631	3 631	187	719	908	(189)	-20.8%	3 631
Vote 13 - Road Transport		13 556	15 914	15 914	1 546	3 883	3 978	(96)	-2.4%	15 914
Vote 14 - Sports and Recreation		12 034	13 741	13 741	1 020	2 986	3 435	(449)	-13.1%	13 741
Total Expenditure by Vote	2	358 604	394 800	394 800	30 823	86 452	96 857	(10 405)	-10.7%	394 800
Surplus/ (Deficit) for the year	2	34 736	47 981	47 981	(5 919)	30 724	11 642	19 082	163.9%	47 981

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) - Q1 First Quarter										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		110 017	110 746	110 746	9 666	35 268	29 385	5 883	20%	110 746
Service charges - Water		29 642	31 298	31 298	2 695	7 854	7 824	29	0%	31 298
Service charges - Waste Water Management		12 937	14 660	14 660	1 299	4 000	3 665	335	9%	14 660
Service charges - Waste management		14 151	15 272	15 272	1 113	3 406	3 818	(412)	-11%	15 272
Sale of Goods and Rendering of Services		4 443	4 240	4 240	285	875	912	(37)	-4%	4 240
Agency services		3 782	3 841	3 841	376	1 127	960	167	17%	3 841
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9 964	10 876	10 876	502	1 780	2 719	(939)	-35%	10 876
Interest earned from Current and Non Current Assets		1 893	1 269	1 269	293	868	317	551	174%	1 269
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		747	941	941	53	155	235	(80)	-34%	941
Licence and permits		2	-	-	-	-	-	-	-	-
Operational Revenue		946	704	704	1 136	1 566	125	1 441	1153%	704
Non-Exchange Revenue										
Property rates		70 382	73 339	73 339	5 380	25 485	18 335	7 150	39%	73 339
Surcharges and Taxes		33	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		10 177	11 555	11 555	106	308	2 889	(2 581)	-89%	11 555
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		86 232	89 549	89 549	787	30 641	22 898	7 743	34%	89 549
Interest		-	-	-	311	951	-	951	#DIV/0!	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	2 500	2 500	-	-	625	(625)	-100%	2 500
Other Gains		8 068	910	910	-	-	227	(227)	-100%	910
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		363 416	371 702	371 702	24 001	114 284	94 936	19 348	20%	371 702
Expenditure By Type										
Employee related costs		124 857	144 683	144 683	10 246	30 761	35 804	(5 044)	-14%	144 683
Remuneration of councillors		5 697	6 139	6 139	479	1 439	1 476	(37)	-3%	6 139
Bulk purchases - electricity		92 504	95 123	95 123	10 141	27 751	23 781	3 970	17%	95 123
Inventory consumed		10 542	12 291	12 660	1 248	2 264	3 192	(927)	-29%	12 660
Debt impairment		30 702	30 239	30 239	2 520	7 560	7 560	-	-	30 239
Depreciation and amortisation		25 213	29 617	29 617	2 467	7 402	7 404	(2)	0%	29 617
Interest		13 042	15 789	15 789	864	3 110	3 947	(837)	-21%	15 789
Contracted services		31 392	33 651	33 506	1 044	2 147	8 005	(5 858)	-73%	33 506
Transfers and subsidies		358	30	30	-	-	8	(8)	-100%	30
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		24 162	26 328	26 104	1 814	4 018	5 452	(1 434)	-26%	26 104
Losses on Disposal of Assets		135	-	-	-	-	-	-	-	-
Other Losses		-	910	910	-	-	227	(227)	-100%	910
Total Expenditure		358 604	394 800	394 800	30 823	86 452	96 857	(10 405)	-11%	394 800
Surplus/(Deficit)		4 812	(23 098)	(23 098)	(6 822)	27 832	(1 921)	29 753	(0)	(23 098)
Transfers and subsidies - capital (monetary allocations)		29 925	71 080	71 080	903	2 892	13 563	(10 670)	(0)	71 080
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		34 736	47 981	47 981	(5 919)	30 724	11 642			47 981
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		34 736	47 981	47 981	(5 919)	30 724	11 642			47 981
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		34 736	47 981	47 981	(5 919)	30 724	11 642			47 981
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		34 736	47 981	47 981	(5 919)	30 724	11 642			47 981

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) - Q1 First Quarter										
Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		9 356	4 938	4 938	903	1 227	1 725	(499)	-29%	4 938
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	1 800	1 800	-	-	150	(150)	-100%	1 800
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		731	13 177	13 177	-	-	1 300	(1 300)	-100%	13 177
Vote 12 - Housing		-	5 731	5 731	-	-	150	(150)	-100%	5 731
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	10 086	25 645	25 645	903	1 227	3 325	(2 099)	-63%	25 645
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		225	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		1 204	2 576	2 576	-	367	516	(149)	-29%	2 576
Vote 5 - Corporate and Strategic Services		239	1 165	1 165	-	-	100	(100)	-100%	1 165
Vote 6 - Planning and Development Services		16	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		21 396	37 691	37 691	26	26	7 234	(7 208)	-100%	37 691
Vote 9 - Waste Management		3	5 000	5 000	-	-	1 000	(1 000)	-100%	5 000
Vote 10 - Waste Water Management		262	12 618	12 618	-	1 299	1 454	(155)	-11%	12 618
Vote 11 - Water		1 241	700	700	-	-	100	(100)	-100%	700
Vote 12 - Housing		117	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		43	600	600	1	1	1	-	-	600
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	24 748	60 350	60 350	28	1 694	10 406	(8 712)	-84%	60 350
Total Capital Expenditure		34 835	85 995	85 995	930	2 920	13 731	(10 811)	-79%	85 995
Capital Expenditure - Functional Classification										
Governance and administration		465	1 165	1 165	-	-	100	(100)	-100%	1 165
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		465	1 165	1 165	-	-	100	(100)	-100%	1 165
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 322	8 307	8 307	-	367	666	(299)	-45%	8 307
Community and social services		1 204	2 576	2 576	-	367	516	(149)	-29%	2 576
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		117	5 731	5 731	-	-	150	(150)	-100%	5 731
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9 415	5 538	5 538	904	1 228	1 727	(499)	-29%	5 538
Planning and development		9 372	4 938	4 938	903	1 227	1 725	(499)	-29%	4 938
Road transport		43	600	600	1	1	1	-	-	600
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		23 633	70 985	70 985	26	1 325	11 238	(9 913)	-88%	70 985
Energy sources		21 396	39 491	39 491	26	26	7 384	(7 358)	-100%	39 491
Water management		1 972	13 877	13 877	-	-	1 400	(1 400)	-100%	13 877
Waste water management		262	12 618	12 618	-	1 299	1 454	(155)	-11%	12 618
Waste management		3	5 000	5 000	-	-	1 000	(1 000)	-100%	5 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	34 835	85 995	85 995	930	2 920	13 731	(10 811)	-79%	85 995
Funded by:										
National Government		29 919	65 349	65 349	903	2 892	11 603	(8 711)	-75%	65 349
Provincial Government		5	5 731	5 731	-	-	150	(150)	-100%	5 731
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		29 925	71 080	71 080	903	2 892	11 753	(8 861)	-75%	71 080
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 910	14 915	14 915	28	28	1 978	(1 950)	-99%	14 915
Total Capital Funding		34 835	85 995	85 995	930	2 920	13 731	(10 811)	-79%	85 995

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.
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Table 9: C6 Financial Position

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter						
Description	Ref	2022/23	Budget Year 2023/24			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		28 778	1 233	1 233	58 107	1 233
Trade and other receivables from exchange transactions		22 976	21 813	21 813	110 501	21 813
Receivables from non-exchange transactions		8 068	11 014	11 014	(77 341)	11 014
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 047	1 454	1 454	990	1 454
VAT		4 111	8 290	8 290	5 221	8 290
Other current assets		13 916	0	0	13 172	0
Total current assets		78 895	43 804	43 804	110 650	43 804
Non current assets						
Investments		-	-	-	-	-
Investment property		74 313	74 292	74 292	74 300	74 292
Property, plant and equipment		669 324	751 485	751 485	664 855	751 485
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		844	687	687	844	687
Trade and other receivables from exchange transactions		435	-	-	1 468	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		744 916	826 464	826 464	741 466	826 464
TOTAL ASSETS		823 812	870 268	870 268	852 116	870 268
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 942	1 984	1 984	1 863	1 984
Consumer deposits		2 920	2 970	2 970	3 084	2 970
Trade and other payables from exchange transactions		84 612	103 203	103 203	49 358	103 203
Trade and other payables from non-exchange transactions		11 849	510	510	40 891	510
Provision		12 615	15 340	15 340	12 587	15 340
VAT		2 606	-	-	3 663	-
Other current liabilities		-	-	-	-	-
Total current liabilities		116 544	124 008	124 008	111 447	124 008
Non current liabilities						
Financial liabilities		2 444	445	445	2 203	445
Provision		86 320	102 758	102 758	89 239	102 758
Long term portion of trade payables		14 085	-	-	14 085	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		102 849	103 202	103 202	105 527	103 202
TOTAL LIABILITIES		219 394	227 210	227 210	216 973	227 210
NET ASSETS	2	604 418	643 057	643 057	635 143	643 057
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		604 418	643 057	643 057	635 143	643 057
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	604 418	643 057	643 057	635 143	643 057

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		63 298	70 435	70 435	9 848	19 987	24 175	(4 188)	-17%	70 435
Service charges		165 332	158 525	158 525	18 932	51 013	43 833	7 180	16%	158 525
Other revenue		12 386	11 043	11 043	2 959	3 665	2 265	1 400	62%	11 043
Transfers and Subsidies - Operational		90 619	89 549	89 549	2 245	46 431	31 407	15 025	48%	89 549
Transfers and Subsidies - Capital		29 925	71 080	71 080	-	16 144	8 719	7 425	85%	71 080
Interest		1 893	8 010	8 010	(500)	(1 064)	2 003	(3 067)	-153%	8 010
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(302 850)	(316 673)	(316 673)	(40 104)	(102 199)	(70 855)	31 344	-44%	(316 673)
Interest		(3 907)	(5 504)	(5 504)	(7)	(539)	(1 376)	(837)	61%	(5 504)
Transfers and Subsidies		(358)	(30)	(30)	-	-	(3)	(3)	100%	(30)
NET CASH FROM/(USED) OPERATING ACTIVITIES		56 336	86 434	86 434	(6 626)	33 438	40 167	6 728	17%	86 434
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		70	2 500	2 500	-	-	-	-	-	2 500
Decrease (increase) in non-current receivables		(563)	-	-	(564)	(1 032)	-	(1 032)	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(35 411)	(85 995)	(85 995)	(930)	(2 920)	(19 412)	(16 492)	85%	(85 995)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 904)	(83 495)	(83 495)	(1 495)	(3 952)	(19 412)	(15 460)	80%	(83 495)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		256	221	221	38	164	55	109	196%	221
Payments										
Repayment of borrowing		(3 726)	(1 956)	(1 956)	(268)	(321)	(489)	(168)	34%	(1 956)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 470)	(1 735)	(1 735)	(230)	(157)	(434)	(277)	64%	(1 735)
NET INCREASE/ (DECREASE) IN CASH HELD		16 962	1 205	1 205	(8 351)	29 329	20 321			1 205
Cash/cash equivalents at beginning:		11 815	28	28		28 778	28			28
Cash/cash equivalents at month/year end:		28 778	1 233	1 233		58 107	20 349			1 233

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 - Q1 First Quarter														2023/24 Medium Term Revenue & Expenditure Framework		
Description	Ref	Budget Year 2023/24												Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget			
Cash Receipts By Source																
Property rates		4 725	5 414	9 848	5 168	5 154	5 154	5 152	5 161	5 144	5 142	5 141	9 233	70 435	73 885	77 358
Service charges - Electricity revenue		11 355	11 998	11 508	8 963	6 972	9 694	6 930	8 661	7 873	8 711	7 511	7 061	107 236	118 604	129 280
Service charges - Water revenue		3 032	2 620	3 935	2 254	2 113	2 068	2 326	2 186	2 236	2 429	2 220	(1 574)	25 843	27 111	28 385
Service charges - Waste Water Management		670	795	1 867	1 034	998	1 007	901	1 023	917	1 035	1 079	779	12 106	13 217	14 431
Service charges - Waste Management		719	893	1 622	1 130	1 102	1 115	1 096	1 121	1 110	1 118	1 123	1 187	13 337	14 417	15 585
Rental of facilities and equipment		48	54	53	78	78	78	78	78	78	78	78	158	941	987	1 034
Interest earned - external investments		168	407	293	106	106	106	106	106	106	106	106	(445)	1 269	1 400	1 543
Interest earned - outstanding debtors		(624)	(516)	(793)	562	562	562	562	562	562	562	562	4 179	6 741	7 368	8 054
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		101	102	106	118	118	117	107	107	105	106	104	126	1 316	1 366	1 416
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		302	450	376	403	345	269	358	369	307	235	205	222	3 841	4 030	4 219
Transfers and Subsidies - Operational		41 640	2 546	2 245	2 333	2 199	18 532	1 318	6 451	17 447	1 772	1 640	(8 574)	89 549	97 258	100 702
Other revenue		417	(768)	2 426	1 054	645	507	148	310	541	926	191	(1 453)	4 945	5 188	5 433
Cash Receipts by Source		62 554	23 994	33 484	23 203	20 392	39 209	19 082	26 136	36 426	22 221	19 959	10 901	337 562	364 830	387 439
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		16 144	-	-	10 551	4 666	5 572	3 487	692	11 501	10 461	8 182	(179)	71 088	48 620	86 660
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	2 500	2 500	1 000	1 000
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		62	64	38	18	18	18	18	18	18	18	18	(90)	221	221	221
Decrease (increase) in non-current receivables		(9)	(459)	(564)	-	-	-	-	-	-	-	-	1 032	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		78 751	23 599	32 958	33 773	25 071	44 800	22 588	26 846	47 945	32 701	28 160	14 164	411 363	414 671	475 320
Cash Payments by Type																
Employee related costs		10 171	10 193	10 077	11 478	17 188	11 935	11 716	11 716	11 716	11 212	11 445	14 293	143 141	150 723	160 370
Remuneration of councillors		481	479	479	492	493	487	520	486	486	465	460	804	6 136	6 587	7 062
Interest		222	311	7	459	459	459	459	459	459	459	459	1 296	5 504	5 539	5 635
Bulk purchases - Electricity		26 230	10 224	25 494	7 950	6 185	8 599	6 147	7 683	6 984	7 727	6 663	(24 761)	95 123	107 204	118 782
Acquisitions - water & other inventory		63	947	1 197	1 186	1 045	544	964	1 509	1 023	1 209	1 091	1 512	12 291	12 845	13 399
Contracted services		(0)	1 103	1 044	1 798	2 472	1 263	1 880	4 298	4 525	3 230	4 163	7 875	33 651	39 628	39 326
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	0	0	0	3	0	10	2	2	13	30	31	33
Other expenditure		509	1 695	1 814	2 949	1 711	1 851	2 197	1 019	3 442	779	3 275	5 087	26 326	27 991	29 680
Cash Payments by Type		37 676	24 952	40 110	26 313	29 552	25 143	23 853	27 204	28 644	25 083	27 557	6 119	322 207	350 549	374 287
Other Cash Flows/Payments by Type																
Capital assets		324	1 666	930	7 217	9 279	6 889	8 286	10 684	6 919	6 739	6 919	20 141	85 995	48 620	86 659
Repayment of borrowing		26	26	268	-	-	489	-	-	489	-	-	658	1 956	1 984	445
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		38 026	26 644	41 309	33 530	35 831	32 521	32 139	37 898	36 053	31 822	34 476	26 918	410 159	401 153	461 391
NET INCREASE/(DECREASE) IN CASH HELD		40 725	(3 045)	(8 351)	243	(13 754)	12 279	(9 551)	(11 042)	11 893	878	(6 316)	(12 754)	1 204	13 519	13 929
Cash/cash equivalents at the month/year beginning:		28 778	69 503	66 458	58 107	58 350	44 595	56 874	47 323	36 282	48 174	49 053	42 736	28 778	29 982	43 501
Cash/cash equivalents at the month/year end:		69 503	66 458	58 107	58 350	44 595	56 874	47 323	36 282	48 174	49 053	42 736	29 982	43 501	57 430	

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 - Q1 First Quarter													
Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 047	1 245	861	773	1 019	893	4 402	14 593	26 834	21 681		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 102	1 768	714	424	363	367	1 823	7 889	20 449	10 865		
Receivables from Non-exchange Transactions - Property Rates	1400	5 078	2 303	5 635	1 213	1 274	1 052	5 492	20 561	42 609	29 593		
Receivables from Exchange Transactions - Waste Water Management	1500	1 429	942	642	507	528	458	2 530	7 111	14 147	11 134		
Receivables from Exchange Transactions - Waste Management	1600	1 217	724	473	472	450	408	2 107	3 417	9 267	6 853		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	801	918	789	777	827	1 465	3 678	6 326	15 582	13 073		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3 223)	41	4	9	10	19	108	363	(2 670)	508		
Total By Income Source	2000	15 452	7 941	9 117	4 175	4 470	4 661	20 141	60 325	126 282	93 772	-	-
2022/23 - totals only		14 827	7 559	5 389	3 665	3 497	3 203	18 367	60 997	117 504	89 729		
Debtors Age Analysis By Customer Group													
Organs of State	2200	830	255	1 820	54	51	39	151	1 007	4 207	1 302		
Commercial	2300	7 254	2 403	3 354	1 073	1 034	1 367	5 855	24 706	47 046	34 034		
Households	2400	5 828	4 476	3 440	2 679	2 973	2 970	12 855	33 256	68 477	54 733		
Other	2500	1 541	806	503	370	412	286	1 280	1 357	6 554	3 704		
Total By Customer Group	2600	15 452	7 941	9 117	4 175	4 470	4 661	20 141	60 325	126 282	93 772	-	-

The outstanding debtors amount to R126.282 million for September 2023. Of the total outstanding debtors, R89.597 million is over 120 days. R68.477 million (54.23%) 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 once per month and a final list of accounts has been provided to the attorneys for collection. The decrease in the total amount of outstanding debt is due to the write off that took place during September 2023.

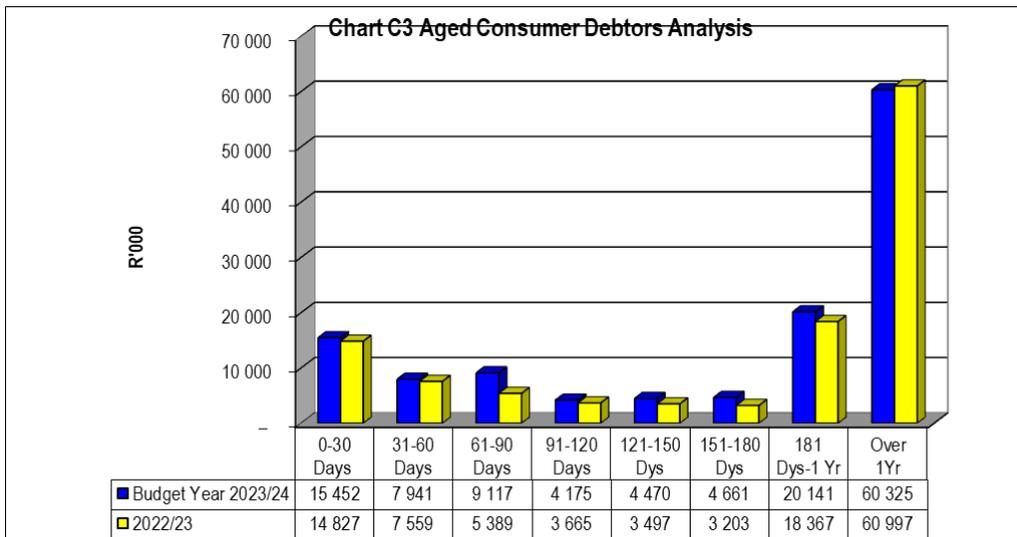


Figure 7: Aged Debtors Analysis

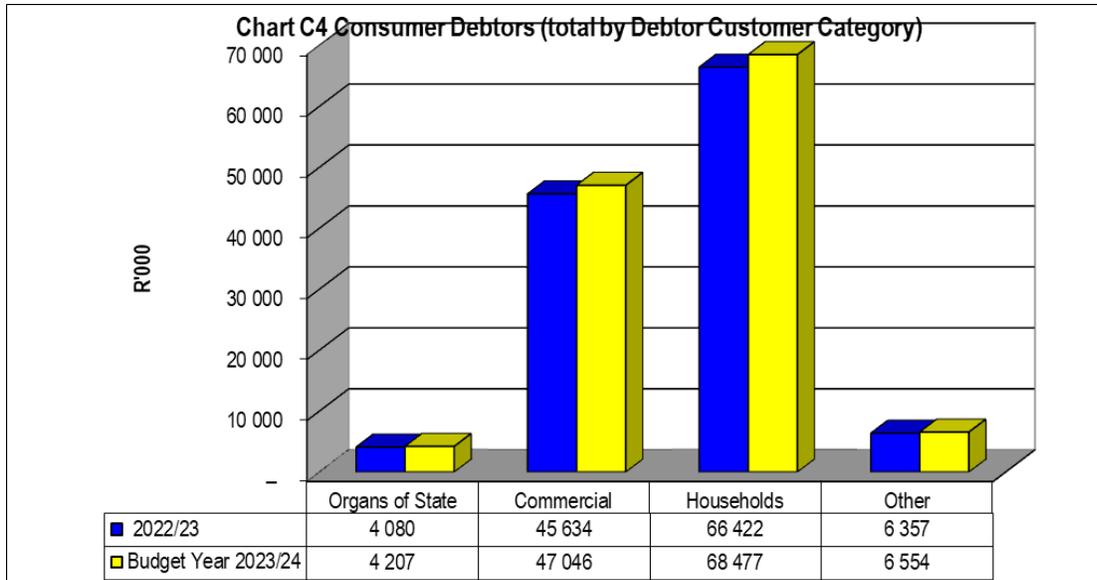


Figure 8: Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter												
Description	NT Code	Budget Year 2023/24								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	11 771	-	-	-	-	-	-	-	-	11 771	51 920
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	171	-	-	-	-	-	-	-	-	171	3 374
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	686
Other	0900	-	439	-	3 169	-	36	304	-	-	3 948	15 592
Total By Customer Type	1000	11 942	439	-	3 169	-	36	304	-	-	15 889	71 571

The Municipality's outstanding creditors at the end of September 2023 amount to R 15.889 million. The outstanding amounts due to Eskom have been accounted for under long term liabilities (Arrangements). The Municipality has a payment arrangement with ESKOM and pays the account in terms of the arrangement. Payment has been made in July 2023 in terms of the arrangement. It has also applied for the Municipal Debt Relief per Circular 124 and has been provisionally approved.

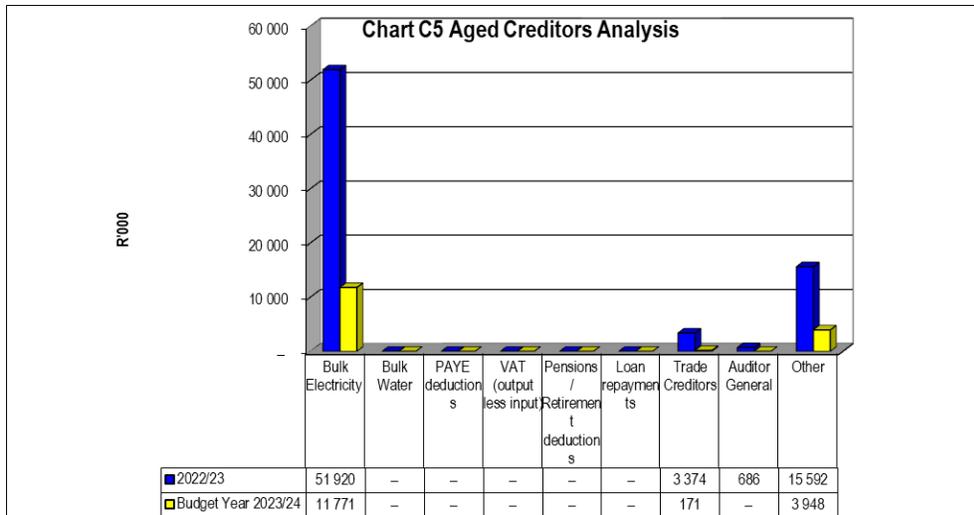


Figure 9: Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First 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
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	0.0805	0	0		37 959	251	-	-	38 210
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	0.0825	0	0		505	3	-	-	509
														-
														-
														-
Municipality sub-total										38 464		-	-	38 719
Entities														
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									38 464		-	-	38 719

The Municipality has one Call investment account with a balance of R 38.719 million at the end of September 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 SEPTEMBER 2023

Borrowing Institution	Balance 01 September 2023	Interest Capital September 2023	Repayment September 2023	Interest Paid	Received	Balance at 30 September 2023	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R 853 792.27	R -	R 241 313.94	R -	R -	R 612 478.33	15.07%	
ABSA (038-7230-0993)	R 1 451 694.51	R -	R -	R -	R -	R 1 451 694.51	35.72%	
ABSA (038-7230-0994)	R 714 844.53	R -	R -	R -	R -	R 714 844.53	17.59%	
ABSA (038-7230-0995)	R 851 542.56	R -	R -	R -	R -	R 851 542.56	20.95%	
Office Equipment - Printers Sky Metro	R 460 621.86	R 4 522.31	R 31 250.00	R -	R -	R 433 894.17	10.68%	
	R 4 332 495.73	R 4 522.31	R 272 563.94	R -	R -	R 4 064 454.10	100%	R -

Figure 10: Long Term Liabilities

2.5 Allocation and grant receipts and expenditure

Table 15: SC6 Transfers and Grant Receipts

WC012 Cederberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		69 132	81 545	81 545	-	33 228	33 228	-		81 545
Local Government Equitable Share		60 377	67 058	67 058	-	27 941	27 941	-		67 058
Finance Management		2 132	2 132	2 132	-	2 132	2 132	-		2 132
EPWP Incentive		1 359	1 658	1 658	-	414	414	-		1 658
Municipal Infrastructure Grant (PMU)		811	895	895	-	319	319	-		895
Municipal Infrastructure Grant (VAT)		1 474	2 218	2 218	-	791	791	-		2 218
Regional Bulk Infrastructure Grant (VAT)		-	1 976	1 976	-	-	-	-		1 976
Water Services Infrastructure Grant (VAT)		2 870	652	652	-	65	65	-		652
Integrated National Electrification Grant (VAT)		110	4 956	4 956	-	1 565	1 565	-		4 956
Provincial Government:		17 636	8 004	8 004	2 245	3 203	3 203	-		8 004
Transport Infrastructure Grant		-	-	-	-	-	-	-		-
Library Services: MRFG		5 408	6 282	6 282	2 094	2 094	2 094	-		6 282
Thusong Service Centre (Sustainability Operational Support)		150	120	120	-	-	-	-		120
CDW Support		152	151	151	151	151	151	-		151
Human Settlement Development Grant		9 909	493	493	-	-	-	-		493
Financial Management Capability Grant		1 058	958	958	-	958	958	-		958
Municipal Interventions Grant		359	-	-	-	-	-	-		-
Municipal Water Resilience Grant (VAT)		391	-	-	-	-	-	-		-
Loadshedding Relief Grant (Vat)		209	-	-	-	-	-	-		-
PGWC Financial Management Capacity Building Grant		-	-	-	-	-	-	-		-
Public Employment Support Grant		-	-	-	-	-	-	-		-
Municipal Library Support Grant		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	86 767	89 549	89 549	2 245	36 431	36 431	-		89 549
Capital Transfers and Grants										
National Government:		29 686	65 349	65 349	-	16 144	16 144	-		65 349
Municipal Infrastructure Grant (MIG)		9 825	14 783	14 783	-	5 275	5 275	-		14 783
Regional Bulk Infrastructure Grant (RBIG)		731	13 177	13 177	-	-	-	-		13 177
Water Services Infrastructure Grant		-	4 348	4 348	-	435	435	-		4 348
Integrated National Electrification Grant (INEG)		19 130	33 041	33 041	-	10 435	10 435	-		33 041
Provincial Government:		4 391	5 731	5 731	-	-	-	-		5 731
<i>Human Settlement Development Grant (Capital)</i>		-	5 731	5 731	-	-	-	-		5 731
<i>Municipal Interventions Grant (Capital)</i>		391	-	-	-	-	-	-		-
<i>Municipal Water Resilience Grant</i>		2 609	-	-	-	-	-	-		-
<i>Loadshedding Relief Grant</i>		1 391	-	-	-	-	-	-		-
<i>Municipal Library Support Grant (Capital)</i>		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>None</i>		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	34 077	71 080	71 080	-	16 144	16 144	-		71 080
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	120 844	160 629	160 629	2 245	52 575	52 575	-		160 629

Table 16: SC7(1) Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		69 281	81 545	81 545	326	28 794	20 897	7 897	37.8%	81 545
Local Government Equitable Share		60 377	67 058	67 058	-	27 941	16 776	11 165	66.6%	67 058
Finance Management		2 083	2 132	2 132	17	52	533	(481)	-90.2%	2 132
EPWP Incentive		1 359	1 658	1 658	82	94	415	(321)	-77.3%	1 658
Municipal Infrastructure Grant (PMU)		849	895	895	92	273	224	49	22.1%	895
Municipal Infrastructure Grant (VAT)		1 518	2 218	2 218	135	328	554	(226)	-40.8%	2 218
Regional Bulk Infrastructure Grant (VAT)		110	1 976	1 976	-	-	494	(494)	-100.0%	1 976
Water Services Infrastructure Grant (VAT)		116	652	652	-	106	163	(57)	-35.1%	652
Integrated National Electrification Grant (VAT)		2 870	4 956	4 956	-	-	1 738	(1 738)	-100.0%	4 956
Provincial Government:		16 951	8 004	8 004	461	1 847	2 001	(154)	-7.7%	8 004
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		5 408	6 282	6 282	461	1 384	1 571	(187)	-11.9%	6 282
Thusong Service Centre (Sustainability Operational Support)		149	120	120	-	-	30	(30)	-100.0%	120
CDW Support		115	151	151	-	-	38	(38)	-100.0%	151
Human Settlement Development Grant		9 719	493	493	-	163	123	40	32.6%	493
Financial Management Capability Grant		1 053	958	958	-	300	239	61	25.3%	958
Municipal Interventions Grant		158	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant (VAT)		-	-	-	-	-	-	-	-	-
Loadshedding Relief Grant (Vat)		-	-	-	-	-	-	-	-	-
PGWC Financial Management Capacity Building Grant		250	-	-	-	-	-	-	-	-
Public Employment Support Grant		90	-	-	-	-	-	-	-	-
Municipal Library Support Grant		8	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		86 232	89 549	89 549	787	30 641	22 898	7 743	33.8%	89 549
Capital expenditure of Transfers and Grants										
National Government:		29 919	65 349	65 349	903	2 892	12 130	(9 237)	-76.2%	65 349
Municipal Infrastructure Grant (MIG)		10 688	14 783	14 783	903	2 187	3 696	(1 509)	-40.8%	14 783
Regional Bulk Infrastructure Grant (RBIG)		731	13 177	13 177	-	-	3 294	(3 294)	-100.0%	13 177
Water Services Infrastructure Grant		704	4 348	4 348	-	705	1 087	(382)	-35.1%	4 348
Integrated National Electrification Grant (INEG)		17 796	33 041	33 041	-	-	4 053	(4 053)	-100.0%	33 041
Provincial Government:		5	5 731	5 731	-	-	1 433	(1 433)	-100.0%	5 731
Human Settlement Development Grant (Capital)		-	5 731	5 731	-	-	1 433	(1 433)	-100.0%	5 731
Municipal Interventions Grant (Capital)		-	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		-	-	-	-	-	-	-	-	-
Loadshedding Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant (Capital)		5	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		29 925	71 080	71 080	903	2 892	13 563	(10 670)	-78.7%	71 080
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		116 156	160 629	160 629	1 690	33 534	36 461	(2 927)	-8.0%	160 629

The Municipality has received a total of R 52.575 million of its allocated grant budget. It has incurred expenditure of R 36.461 million (69.35%) on those grants. The unspent portion at the end of September 2023 is R 19.042 million.

2.6 Councilor and board member allowances and employee benefits

Table 17: SC8 Councilor and Staff Benefits

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter										
Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 795	4 889	4 889	417	1 252	1 176	76	6%	4 889
Pension and UIF Contributions		255	123	123	6	18	30	(11)	-38%	123
Medical Aid Contributions		87	78	78	7	21	19	2	12%	78
Motor Vehicle Allowance		140	600	600	20	60	144	(84)	-58%	600
Cellphone Allowance		421	449	449	29	88	108	(20)	-18%	449
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 697	6 139	6 139	479	1 439	1 476	(37)	-3%	6 139
% increase	4		7.7%	7.7%						7.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 301	3 520	3 520	273	838	880	(42)	-5%	3 520
Pension and UIF Contributions		128	586	586	13	26	146	(121)	-82%	586
Medical Aid Contributions		38	229	229	4	8	57	(49)	-86%	229
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		(89)	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		90	360	360	16	81	90	(9)	-10%	360
Cellphone Allowance		108	222	222	9	26	56	(30)	-53%	222
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		13	80	80	0	0	20	(20)	-100%	80
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 589	4 997	4 997	315	979	1 249	(270)	-22%	4 997
% increase	4		93.0%	93.0%						93.0%
Other Municipal Staff										
Basic Salaries and Wages		84 976	95 148	95 148	6 642	19 822	23 547	(3 725)	-16%	95 148
Pension and UIF Contributions		13 363	16 580	16 580	1 131	3 400	4 104	(703)	-17%	16 580
Medical Aid Contributions		4 416	5 259	5 259	385	1 179	1 298	(119)	-9%	5 259
Overtime		4 024	4 615	4 615	335	1 091	1 127	(36)	-3%	4 615
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 435	7 114	7 114	548	1 652	1 766	(114)	-6%	7 114
Cellphone Allowance		406	398	398	30	91	98	(8)	-8%	398
Housing Allowances		359	418	418	26	79	104	(25)	-24%	418
Other benefits and allowances		4 643	5 497	5 497	447	1 306	1 346	(40)	-3%	5 497
Payments in lieu of leave		571	1 188	1 188	99	297	297	-	-	1 188
Long service awards		532	592	592	49	148	148	-	-	592
Post-retirement benefit obligations	2	2 154	2 409	2 409	201	602	602	-	-	2 409
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		389	468	468	38	114	117	(3)	-3%	468
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		122 268	139 687	139 687	9 931	29 781	34 555	(4 774)	-14%	139 687
% increase	4		14.2%	14.2%						14.2%
Total Parent Municipality		130 555	150 822	150 822	10 725	32 200	37 281	(5 081)	-14%	150 822
Unpaid salary, allowances & benefits in arrears:			15.5%	15.5%						15.5%
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		130 555	150 822	150 822	10 725	32 200	37 281	(5 081)	-14%	150 822
% increase	4		15.5%	15.5%						15.5%
TOTAL MANAGERS AND STAFF		124 857	144 683	144 683	10 246	30 761	35 804	(5 044)	-14%	144 683

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		5 439	5 439	324	324	5 439	5 115	94.0%	0%
August		7 039	7 039	1 666	1 990	12 478	10 488	84.1%	2%
September		6 934	6 934	930	2 920	19 412	16 492	85.0%	3%
October		7 217	7 217	-		26 629	-		
November		9 279	9 279	-		35 908	-		
December		6 889	6 889	-		42 797	-		
January		8 286	8 286	-		51 083	-		
February		10 684	10 684	-		61 767	-		
March		6 919	6 919	-		68 686	-		
April		6 739	6 739	-		75 426	-		
May		6 919	6 919	-		82 345	-		
June		3 650	3 650	-		85 995	-		
Total Capital expenditure	-	85 995	85 995	2 920					

The Municipality has a revised capital budget of R 85.995 million. It has incurred expenditure of R R2.920 million (3.40%) on the capital budget. The commitments (excluding VAT) for the capital projects are R 1.209 million at the end of September 2023.

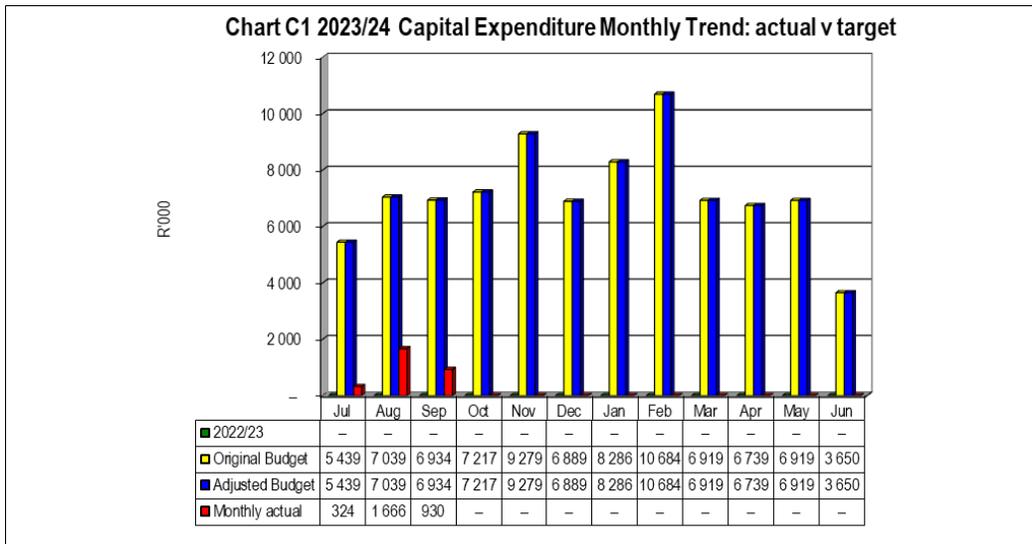


Figure 11: Capital Expenditure Monthly Trend (Actual vs Target)

Table 19: 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 - Q1 First Quarter										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		19 123	56 296	56 296	-	705	8 058	7 353	91.2%	56 296
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		17 923	33 041	33 041	-	-	6 608	6 608	100.0%	33 041
<i>LV Networks</i>		17 923	33 041	33 041	-	-	6 608	6 608	100.0%	33 041
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 200	18 908	18 908	-	-	1 450	1 450	100.0%	18 908
<i>Distribution</i>		1 200	18 908	18 908	-	-	1 450	1 450	100.0%	18 908
Sanitation Infrastructure		-	4 348	4 348	-	705	-	(705)	#DIV/0!	4 348
<i>Waste Water Treatment Works</i>		-	4 348	4 348	-	705	-	(705)	#DIV/0!	4 348
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		1 317	2 576	2 576	-	367	516	149	28.9%	2 576
Community Facilities		1 317	2 576	2 576	-	367	516	149	28.9%	2 576
<i>Halls</i>		1 199	2 576	2 576	-	367	516	149	28.9%	2 576
<i>Public Ablution Facilities</i>		117	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		245	1 165	1 165	-	-	100	100	100.0%	1 165
Computer Equipment		245	1 165	1 165	-	-	100	100	100.0%	1 165
Furniture and Office Equipment		57	-	-	-	-	-	-	-	-
Furniture and Office Equipment		57	-	-	-	-	-	-	-	-
Machinery and Equipment		1 231	1 750	1 750	26	26	226	200	88.4%	1 750
Machinery and Equipment		1 231	1 750	1 750	26	26	226	200	88.4%	1 750
Transport Assets		-	5 000	5 000	-	-	1 000	1 000	100.0%	5 000
Transport Assets		-	5 000	5 000	-	-	1 000	1 000	100.0%	5 000
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	21 972	66 787	66 787	26	1 098	9 900	8 802	88.9%	66 787

Table 20: 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 - Q1										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		1 237	1 900	1 900	1	1	251	250	99.5%	1 900
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	300	300	1	1	1	-	-	300
<i>Drainage Collection</i>		-	300	300	1	1	1	-	-	300
Electrical Infrastructure		1 237	1 100	1 100	-	-	150	150	100.0%	1 100
<i>LV Networks</i>		1 237	1 100	1 100	-	-	150	150	100.0%	1 100
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	500	500	-	-	100	100	100.0%	500
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		-	500	500	-	-	100	100	100.0%	500
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets										
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets										
		-	-	-	-	-	-	-	-	-
Investment properties										
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets										
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets										
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment										
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets										
Transport Assets		-	-	-	-	-	-	-	-	-
Land										
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources										
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Imature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	1 237	1 900	1 900	1	1	251	250	99.5%	1 900

Table 21: 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 - Q1 First Quarter										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		15 102	18 316	18 526	1 617	3 735	4 576	841	18.4%	18 526
Roads Infrastructure		6 633	8 311	8 566	937	2 135	2 333	198	8.5%	8 566
Roads		6 149	7 126	7 013	496	1 419	1 669	250	15.0%	7 013
Road Structures		484	1 185	1 553	441	716	664	(52)	-7.8%	1 553
Storm water Infrastructure		823	923	768	42	125	76	(50)	-65.4%	768
Storm water Conveyance		776	852	752	33	117	113	(4)	-3.5%	752
Attenuation		47	72	17	8	8	(37)	(46)	122.9%	17
Electrical Infrastructure		797	1 400	1 400	14	20	350	330	94.4%	1 400
LV Networks		797	1 400	1 400	14	20	350	330	94.4%	1 400
Water Supply Infrastructure		1 140	796	906	157	225	239	13	5.6%	906
Water Treatment Works		28	147	147	-	-	37	37	100.0%	147
Distribution		1 112	649	759	157	225	202	(23)	-11.6%	759
Sanitation Infrastructure		5 191	5 849	5 849	391	969	1 462	494	33.8%	5 849
Reticulation		5 049	5 618	5 618	387	965	1 405	439	31.3%	5 618
Waste Water Treatment Works		143	231	231	3	3	58	54	94.0%	231
Solid Waste Infrastructure		518	1 038	1 038	76	261	117	(144)	-123.5%	1 038
Landfill Sites		518	1 038	1 038	76	261	117	(144)	-123.5%	1 038
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		7 636	9 482	9 482	608	1 878	2 371	493	20.8%	9 482
Community Facilities		6 615	7 938	7 938	537	1 672	1 985	313	15.8%	7 938
Halls		1 093	1 185	1 185	72	224	296	72	24.2%	1 185
Libraries		-	500	500	-	-	125	125	100.0%	500
Cemeteries/Crematoria		9	53	53	0	0	13	13	96.6%	53
Public Open Space		5 513	6 200	6 200	465	1 447	1 550	104	6.7%	6 200
Sport and Recreation Facilities		1 021	1 544	1 544	71	206	386	180	46.5%	1 544
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1 021	1 544	1 544	71	206	386	180	46.5%	1 544
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		17	480	487	3	3	127	124	97.5%	487
Operational Buildings		17	480	487	3	3	127	124	97.5%	487
Municipal Offices		17	480	487	3	3	127	124	97.5%	487
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		59	148	148	11	11	37	26	71.1%	148
Computer Equipment		59	148	148	11	11	37	26	71.1%	148
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		74	296	296	-	-	74	74	100.0%	296
Machinery and Equipment		74	296	296	-	-	74	74	100.0%	296
Transport Assets		4 087	3 854	3 854	353	732	857	125	14.6%	3 854
Transport Assets		4 087	3 854	3 854	353	732	857	125	14.6%	3 854
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	26 976	32 575	32 792	2 591	6 358	8 042	1 683	20.9%	32 792

2.8 Material variances to the Service Delivery and Budget Implementation Plan

Kindly refer to Top Layer KPI report included in Section 2.11

2.9 Other supporting documents

2.9.1 Bank Reconciliation

Cederberg Local Municipality	
Bank Reconciliation	
SEPTEMBER 2023	
	Amount
Bank Statement Balance	5 183 193.75
72194774	-0.00
72194480	-
82163324	4 912 060.53
32630263	271 133.22
Cashbook Balance	19 388 039.85
39999010203	-
39999010204	-
39999010301	392 016.10
39999010302	285 979.58
39999010303	-222 129.12
39999010305	-3 198.00
39999010701	2 860 038.86
39999010702	592 205 505.50
39999010703	-575 375 135.01
39999010704	569 419.61
39999010705	-1 273 961.67
39999010802	236 226.31
39999010805	-286 722.31
39999010902	80 666.95
39999010905	-80 666.95
Difference	-14 204 846.10
Reconciling Items	
	Difference
Debtor Payments	-8 793.27
Cashier Receipts	701 782.87
Bank Deposits	-7 380.38
Outstanding EFT Payments	-18 106 684.83
Post Office	-3 056.10
Wages, Salaries and Council paid after period end	3 783 382.01
Funds Transferred to investment account	-
Sweeping/Offlines to be captured	-43 152.46
Other	-520 943.94
	-14 204 846.10
Unreconciled Difference	0.0

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.

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 17 324 876.01. 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 - 30 JUNE 2024								
COST CONTAINMENT IN-YEAR REPORT								
MEASURES	APPROVED BUDGET	Q1: JULY 2023-SEPT 2023	Q2: OCT 2023-DEC 2023	Q3: JAN 2024-MARCH 2024	Q4: APRIL 2024-JUNE 2024	YTD TOTAL	SAVINGS	% SPENT
Travel and Subsistence (Accommodation)	170 649.00	19 554.98	-	-	-	19 554.98	151 094.02	11.46%
Travel and Subsistence	384 717.00	64 223.85	-	-	-	64 223.85	320 493.15	16.69%
Communication	359 250.00	138 976.83	-	-	-	138 976.83	220 273.17	38.69%
Overtime	4 615 193.00	1 091 028.60	-	-	-	1 091 028.60	3 524 164.40	23.64%
Consultants and Professional Services	14 161 677.00	1 080 406.43	-	-	-	1 080 406.43	13 081 270.57	7.63%
Sponsorships, Events & Catering	33 053.00	5 472.30	-	-	-	5 472.30	27 580.70	16.56%

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 has applied for debt relief from outstanding Eskom debt. The collection rate is 87.71%. 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, G. Matthyse, the Municipal Manager of Cederberg Municipality, hereby certify that

(Mark as appropriate)

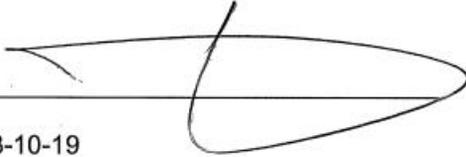
- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

For the 1st quarter ending September 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

G. Matthyse

Municipal Municipal Manager of Cederberg Municipality – WC012

Signature _____



Date: 2023-10-19

Performance Report for the 1st Quarter ending 30 September 2023



2.11 Top Layer KPI Report

Cederberg Municipality														
WC012 Performance Report (Quarterly Report 1) Ending September 2023														
Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council														
Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2023						Overall Performance for Quarter ending September 2023 to Quarter ending September 2023			
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R		
TL10	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	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 2024	Number of people employed as at 30 June	0	0	N/A				0	0	N/A	
TL11	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Develop an Human Resources Strategy and submit to Council for approval by 31 March 2024	Strategy developed and submitted to Council for approval by 31 March 2024	0	0	N/A				0	0	N/A	
TL12	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Review staff establishment and submit to Council for approval by 31 October 2023	Reviewed staff establishment submitted to Council for approval by 31 October 2023	0	0	N/A				0	0	N/A	
TL13	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2024 [(Actual amount spent on training/total operational budget)x100]	% of the municipality's personnel budget on training by 30 June 2024 (Actual amount spent on training/total personnel budget)x100	0%	0%	N/A				0%	0%	N/A	
TL14	Support Services	Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Spend 90% of the approved capital budget for IT by 30 June 2024 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2024	0%	0%	N/A				0%	0%	N/A	
Summary of Results: Development and transformation of the institution to provide a people-centred human resources and administrative service to citizens, staff and Council														
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%											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	
Total KPIs:														5

Facilitate, expand and nurture sustainable economic growth and eradicate poverty

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2023				Overall Performance for Quarter ending September 2023 to Quarter ending September 2023			
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL53	Technical Services	Facilitate, expand and nurture sustainable economic growth and eradicate poverty	Create 250 jobs opportunities in terms of the Expanded Public Works Programme (EPWP) by 30 June 2024	Number of job opportunities created in terms of EPWP by 30 June 2024	0	0	N/A			0	0	N/A

Summary of Results: Facilitate, expand and nurture sustainable economic growth and eradicate poverty

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
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
Total KPIs:			1

Improve and sustain basic service delivery and infrastructure development													
Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2023						Overall Performance for Quarter ending September 2023 to Quarter ending September 2023		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL8	Office of Municipal Manager	Improve and sustain basic service delivery and infrastructure development	Develop a Municipal Service Charter and submit to Council for approval by 31 March 2024	Service Charter developed and submitted to Council for approval by 31 March 2024	0	0	N/A				0	0	N/A
TL24	Financial Services	Improve and sustain basic service delivery and infrastructure development	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 2024	Number of residential properties which are billed for water or have pre paid meters	6 034	6 060	G2	[D105] Director: Financial Services: 6060 Formal residential properties received piped water. (September 2023)			6 034	6 060	G2
TL25	Financial Services	Improve and sustain basic service delivery and infrastructure development	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 2024	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas)	8 396	8 466	G2	[D106] Director: Financial Services: 8466 Formal residential properties connected to the municipal electrical infrastructure. (September 2023)			8 396	8 466	G2
TL26	Financial Services	Improve and sustain basic service delivery and infrastructure development	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 2024	Number of residential properties which are billed for sewerage	5 148	5 173	G2	[D107] Director: Financial Services: 5173 Formal residential properties are connected to the municipal wastewater sanitation / sewerage network. (September 2023)			5 148	5 173	G2
TL27	Financial Services	Improve and sustain basic service delivery and infrastructure development	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2024	Number of residential properties which are billed for refuse removal	5 953	6 008	G2	[D108] Director: Financial Services: Refuse is removed at 6008 formal residential properties. (September 2023)			5 953	6 008	G2
TL28	Financial Services	Improve and sustain basic service delivery and infrastructure development	Provide free basic water to indigent households as per the requirements in the indigent policy as at 30 June 2024	Number of households receiving free basic water	2 302	1 738	O	[D109] Director: Financial Services: 1738 Indigent households received free basic water. (September 2023)	[D109] Director: Financial Services: Target not achieved due to amendments in the credit control and debt collection policy. The criteria to qualify as an indigent customer were amended from three times the amount of state funded social grant to two times the amount of state funded social grant. The targets of indigent customers to be reviewed with the Mid-Year SDBIP review. (September 2023)		2 302	1 738	O
TL29	Financial Services	Improve and sustain basic service delivery and infrastructure development	Provide free basic electricity to indigent households as per the requirements in the indigent policy as at 30 June 2024	Number of households receiving free basic electricity	2 264	2 000	O	[D110] Director: Financial Services: 2000 Indigent households received free basic electricity. (September 2023)	[D110] Director: Financial Services: Target not achieved due to amendments in the credit control and debt collection policy. The criteria to qualify as an indigent customer were amended from three times the amount of state funded social grant to two times the amount of state funded social grant. The targets of indigent customers to be reviewed with the Mid-Year SDBIP review. (September 2023)		2 264	2 000	O
TL30	Financial Services	Improve and sustain basic service delivery and infrastructure development	Provide free basic sanitation to indigent households as per the requirements in the indigent policy as at 30 June 2024	Number of households receiving free basic sanitation services	2 226	1 700	O	[D111] Director: Financial Services: 1700 Indigent households received free basic sanitation. (September 2023)	[D111] Director: Financial Services: Target not achieved due to amendments in the credit control and debt collection policy. The criteria to qualify as an indigent customer were amended from three times the amount of state funded social grant to two times the amount of state funded social grant. The targets of indigent customers to be reviewed with the Mid-Year SDBIP review. (September 2023)		2 226	1 700	O

TL31	Financial Services	Improve and sustain basic service delivery and infrastructure development	Provide free basic refuse removal to indigent households as per the requirements in the indigent policy as at 30 June 2024	Number of households receiving free basic refuse removal	2 299	1 734	O	[D112] Director: Financial Services: 1734 indigent households received free basic refuse removal. (September 2023)	[D112] Director: Financial Services: Target not achieved due to amendments in the credit control and debt collection policy. The criteria to qualify as an indigent customer were amended from three times the amount of state funded social grant to two times the amount of state funded social grant. The targets of indigent customers to be reviewed with the Mid-Year SDBIP review. (September 2023)	2 299	1 734	O
TL32	Financial Services	Improve and sustain basic service delivery and infrastructure development	The percentage of the municipal capital budget actually spent on capital projects as at 30 June 2024 (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 2024	0%	0%	N/A			0%	0%	N/A
TL34	Financial Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved capital budget for the procurement of Fleet by 30 June 2024 (Actual amount spent /Total amount budgeted)x100	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A
TL35	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved maintenance budget for Technical Services (Water, Waste Water, Electricity, Roads and Stormwater) by 30 June 2024 [(Actual expenditure on maintenance/total approved maintenance budget)x100]	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A
TL36	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 100% of the MIG grant by 30 June 2024 [(Actual expenditure on MIG funding received/total MIG funding received)x100]	% of budget spent by 30 June 2024	20%	0%	R			20%	0%	R
TL37	Technical Services	Improve and sustain basic service delivery and infrastructure development	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	95%	0%	R			95%	0%	R
TL38	Technical Services	Improve and sustain basic service delivery and infrastructure development	Limit unaccounted for water to less than 15% by 30 June 2024 {(Number of Kilo litres Water Purchased or Purified - Number of Kilo litres Water Sold (incl free basic water) / Number of Kilo litres Water Purchased or Purified x 100}	% unaccounted water	15%	0%	B			15%	0%	B
TL39	Technical Services	Improve and sustain basic service delivery and infrastructure development	Limit unaccounted for electricity losses to less than 15% by 30 June 2024 (Number of Electricity Units Purchased and / or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and / or Generated) x 100	% unaccounted electricity	15%	0%	B			15%	0%	B
TL40	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved INEP budget for the bulk electricity upgrade in Clanwilliam construction of 66kV overhead line and substation by 30 June 2024 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A
TL41	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the Water Services Infrastructure Grant (WSIG) budget to upgrade the Clanwilliam Waste Water Treatment Works by 30 June 2024 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A

TL42	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the procurement of electricity equipment by 30 June 2024 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A
TL43	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved RBIG budget for the Lamberts Bay Regional Water Supply (Desalination Plant) by 30 June 2024 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A
TL44	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved budget for the Upgrade of Heuwilsig Pumpstation, Citrusdal by 30 June 2024 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A
TL45	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved ISUPG budget for the installation of basic services of Citrusdal Informal Settlements by 30 June 2024 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A
TL46	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved ISUPG budget for the installation of basic services of Clanwilliam Khayelitsha by 30 June 2024 [(Total actual expenditure on the project/ Approved budget for the project)x100]	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A
TL47	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the upgrade of roads and stormwater infrastructure in Graafwater project by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A
TL48	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the construction of a Multi Purpose Centre in Graafwater by 30 June 2024 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A
TL49	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the budget approved for the refurbishment of Clanwilliam WWTW by 30 June 2023 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A
TL50	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved budget for the upgrade of Electricity Network: Clanwilliam by 30 June 2024 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A
TL51	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved budget for the upgrade of 11kv Cable - Mark Street, Clanwilliam by 30 June 2024 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A
TL52	Technical Services	Improve and sustain basic service delivery and infrastructure development	Spend 90% of the approved budget for the upgrade of Overhead Line In Graafwater by 30 June 2024 [(Total actual expenditure on the project/ Approved capital budget for the project)x100]	% of budget spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A

TL54	Technical Services	Improve and sustain basic service delivery and infrastructure development	Develop a Water and Sanitation Masterplan and submit to Council by 30 June	Water and Sanitation Masterplan submitted to Council by 30 June	0	0	N/A			0	0	N/A
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Summary of Results: Improve and sustain basic service delivery and infrastructure development

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	18
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	4
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	4
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
Total KPIs:			30

Promote Good Governance, Community Development & Public Participation													
Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2023						Overall Performance for Quarter ending September 2023 to Quarter ending September 2023		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL1	Office of Municipal Manager	Promote Good Governance, Community Development & Public Participation	Develop and submit the Risk Based Audit Plan for 2024/25 to the Audit Committee by 30 June 2024	Risk Based Audit Plan submitted to the Audit Committee by 30 June 2024	0	0	N/A			0	0	N/A	
TL2	Office of Municipal Manager	Promote Good Governance, Community Development & Public Participation	Compile and submit the final IDP to Council by 31 May 2024	Final IDP submitted to Council by 31 May 2024	0	0	N/A			0	0	N/A	
TL3	Office of Municipal Manager	Promote Good Governance, Community Development & Public Participation	Compile and submit the Strategic and Operational Risk Register to the Risk Committee by 31 December 2023	Strategic and operational risk register submitted to the Risk Committee by 31 December 2023	0	0	N/A			0	0	N/A	
TL4	Office of Municipal Manager	Promote Good Governance, Community Development & Public Participation	Report quarterly to Council on the implementation status of the Municipal Recovery Plan	Number of quarterly reports submitted	1	1	G	[D45] Municipal Manager: The updated section 154 recovery plan served at Mayco on 26 September 2023, this report will be submitted during the next council meeting in December (September 2023)		1	1	G	
TL5	Office of Municipal Manager	Promote Good Governance, Community Development & Public Participation	Report quarterly to Council on the implementation status of the Budget Funding Plan	Number of quarterly reports submitted	1	1	G	[D46] Municipal Manager: The report has been submitted to the Mayor & MM, it will serve to council during a special council meeting in November (September 2023)		1	1	G	
TL6	Office of Municipal Manager	Promote Good Governance, Community Development & Public Participation	Report quarterly to Council on the implementation status of the Government Debt Relief Plan	Number of quarterly reports submitted	1	1	G	[D47] Municipal Manager: The report was sent to the MM & Mayor. The report will be served at the portfolio meeting scheduled for 18 October 2023 and then to council in December 2023 (September 2023)		1	1	G	
TL7	Office of Municipal Manager	Promote Good Governance, Community Development & Public Participation	Conduct market testing for alternative service delivery mechanisms and submit findings with recommendations to Council by 30 June 2024	Findings and recommendations submitted to Council by 30 June 2024	0	0	N/A			0	0	N/A	
TL15	Support Services	Promote Good Governance, Community Development & Public Participation	Address 90% of ICT Audit findings by 30 June 2024	% of Audit findings addressed by 30 June 2024	0%	0%	N/A			0%	0%	N/A	
TL16	Support Services	Promote Good Governance, Community Development & Public Participation	Develop a Municipal Buildings Masterplan and submit to Council by 30 June	Municipal Buildings Masterplan submitted to Council by 30 June	0%	0%	N/A			0%	0%	N/A	
TL17	Support Services	Promote Good Governance, Community Development & Public Participation	Develop a Municipal Buildings Maintenance Plan and submit to Council by 30 June	Municipal Buildings Masterplan submitted to Council by 30 June	0%	0%	N/A			0%	0%	N/A	
Summary of Results: Promote Good Governance, Community Development & Public Participation													
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.										7	
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%)										3	
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%										0	
B	KPI Extremely Well Met	150.000% <= Actual/Target										0	
Total KPIs:											10		

Strive for financial viability and economically sustainability													
Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Quarter ending September 2023						Overall Performance for Quarter ending September 2023 to Quarter ending September 2023		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL9	Office of Municipal Manager	Strive for financial viability and economically sustainability	Achieve an unqualified audit opinion for the 2022/23 financial year	Unqualified Audit opinion received for the 2022/23 financial year	0	0	N/A			0	0	N/A	
TL18	Financial Services	Strive for financial viability and economically sustainability	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2024 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	% of debt coverage by 30 June 2024	0%	0%	N/A			0%	0%	N/A	
TL19	Financial Services	Strive for financial viability and economically sustainability	Financial viability measured in terms of the outstanding service debtors as at 30 June 2024 [(Total outstanding service debtors/annual revenue received for services)x 100]	% of outstanding service debtors by 30 June 2024	0%	0%	N/A			0%	0%	N/A	
TL20	Financial Services	Strive for financial viability and economically sustainability	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2024 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Number of months it takes to cover fixed operating expenditure with available cash	0	0	N/A			0	0	N/A	
TL21	Financial Services	Strive for financial viability and economically sustainability	100% of the Financial Management Grant spent by 30 June 2024 [(Total actual grant expenditure/Total grant allocation received)x100]	% of Financial Management Grant spent by 30 June 2024	0%	0%	N/A			0%	0%	N/A	
TL22	Financial Services	Strive for financial viability and economically sustainability	Submit the annual financial statements to the Auditor-General by 31 August 2023	Approved financial statements submitted to the Auditor-General by 31 August 2023	1	1	G	[D103] Director: Financial Services: AFS submitted to the AG on 31 August 2023. (September 2023)		1	1	G	
TL23	Financial Services	Strive for financial viability and economically sustainability	Achievement of a payment percentage of 92% by 30 June 2024 [(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue] x 100	Payment % achieved by 30 June 2024	70%	87.71%	G2	[D104] Director: Financial Services: 87.71% collection rate achieved. (September 2023)		70%	87.71%	G2	
TL33	Financial Services	Strive for financial viability and economically sustainability	Develop a Strategic Asset Management Policy (SAMP) and submit to Council for approval by 31 May 2024	Developed policy submitted to Council for approval by 31 May 2024	0	0	N/A			0	0	N/A	
Summary of Results: Strive for financial viability and economically sustainability													
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.										6	
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%)										1	
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%										1	
B	KPI Extremely Well Met	150.000% <= Actual/Target										0	
Total KPIs:													8

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	37
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	4
G	KPI Met	Actual meets Target (Actual/Target = 100%)	4
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	5
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
Total KPIs:			54