

CEDERBERG MUNICIPALITY

Monthly Budget Statement

JULY 2024



In-Year Report of the Municipality

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

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Glossary

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

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

Legislative Framework:

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

The Municipal Finance Management Act No. 56 of 2003 - Section 71: Monthly Budget Statements

- (1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:
 - (a) Actual revenue, per revenue source;
 - (b) Actual borrowings;
 - (c) Actual expenditure, per vote;
 - (d) Actual capital expenditure, per vote;
 - (e) The amount of any allocations received;
 - (f) Actual expenditure on those allocations, excluding expenditure on—
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
 - (g) when necessary, an explanation of—
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.
- (2) The statement must include—
 - (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
 - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87 (10).
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.
- (5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.
- (6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.
- (7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

Municipal budget and reporting regulations (MBRR) – Section 28 to 30

Format of monthly budget statements

- (28) The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

Tabling of monthly budget statements

- (29) The Mayor must table in the municipal council a monthly budget statement submitted to the mayor in terms of section 71 (1) of the Act. If the Mayor does so, the monthly budget statement must be accompanied by a mayor's report in a format set out in Schedule C.

Publication of monthly budget statements

- (30) (1) The monthly budget statement of a municipality must be placed on the municipality's website.

(2) The municipal manager must publish on the municipality's website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including -

(a) summaries of monthly budget statements in alternate languages predominant in the community; and

(b) information relevant to each ward in the municipality.

1 Part 1: In-Year Report

1.1 Mayor's Report

In terms of the MBRR section 3:

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the Municipality

The financial position of Cederberg Municipality has gradually improved since the previous financial years. It has tabled a funded budget and aims to continue to do so.

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

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

1.1.3 Other information

None

1.2 Council Resolutions

In terms of the MBRR section 5:

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

It is recommended that:

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

1.3 Executive Summary

1.3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the mayor within 10 working days after the end of each month on the state of the Municipality's budget.

1.3.2 Consolidated Performance

Table 1: Consolidated Overview of the 2024/2025 MTREF

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Operating Revenue	409 992 007.15	451 489 659.00	451 489 659.00	68 594 041.73	68 594 041.73	37 624 139.00	30 969 902.73	82.31%
Total Operating Expenditure	336 366 474.72	451 160 155.00	451 160 155.00	28 582 568.31	28 582 568.31	36 556 511.00	- 7 973 942.69	-21.81%
Surplus/(Deficit)	73 625 532.43	329 504.00	329 504.00	40 011 473.42	40 011 473.42	1 067 628.00	38 943 845.42	3647.70%
Capital Transfers and Subsidies (Monetary allocations)	24 679 654.60	60 734 349.00	60 734 349.00	-	-	5 061 197.00	- 5 061 197.00	-100.00%
Capital Transfers and Subsidies (Allocations in-kind)	2 244 239.50	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	100 549 426.53	61 063 853.00	61 063 853.00	40 011 473.42	40 011 473.42	6 128 825.00	33 882 648.42	552.84%
Total Capital Expenditure	42 109 738.21	80 568 025.00	80 568 025.00	-	-	4 950 000.00	- 4 950 000.00	-100.00%

Actuals for operating revenue and expenditure were above and below YTD budget respectively. Variances for revenue was 82.31% above whilst the variance for operating expenditure was 21.81% below YTD budget.

The operating revenue realised is R 30.970 million above YTD budget while operating expenditure was R 7.974 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 4.950 million below YTD budget. The total budget is approved at R80.568 million and R 0.00 expenditure has been incurred. Detail on the variance will be explained in section 1.3.2.3.

1.3.2.1 Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ended 31 July 2024.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July									
Description	2023/24	Budget Year 2024/25							
	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	125 858	135 874	135 874	15 259	15 259	11 323	3 936	34.76%	135 874
Service charges - Water	31 480	33 443	33 443	2 531	2 531	2 787	(256)	-9.17%	33 443
Service charges - Waste Water Management	14 380	15 305	15 305	1 290	1 290	1 275	15	1.14%	15 305
Service charges - Waste management	12 797	14 436	14 436	1 173	1 173	1 203	(30)	-2.52%	14 436
Sale of Goods and Rendering of Services	4 560	4 926	4 926	522	522	410	112	27.20%	4 926
Agency services	4 300	4 465	4 465	322	322	372	(50)	-13.46%	4 465
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 316	6 698	6 698	570	570	558	12	2.13%	6 698
Interest earned from Current and Non Current Assets	5 092	1 150	1 150	1 046	1 046	96	951	991.90%	1 150
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	970	784	784	48	48	65	(17)	-26.59%	784
Licence and permits	11	12	12	-	-	1	(1)	-100.00%	12
Operational Revenue	1 556	527	527	36	36	44	(8)	-17.42%	527
Non-Exchange Revenue									
Property rates	73 693	75 998	75 998	14 360	14 360	6 333	8 027	126.75%	75 998
Surcharges and Taxes	-	1	1	-	-	0	(0)	-100.00%	1
Fines, penalties and forfeits	4 042	34 907	34 907	674	674	2 909	(2 234)	-76.82%	34 907
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	115 054	94 462	94 462	30 319	30 319	7 872	22 447	285.16%	94 462
Interest	4 208	4 353	4 353	368	368	363	5	1.46%	4 353
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 629	4 601	4 601	75	75	383	(309)	-80.52%	4 601
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	2 046	19 549	19 549	-	-	1 629	(1 629)	-100.00%	19 549
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	409 992	451 490	451 490	68 594	68 594	37 624	30 970	82.31%	451 490

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

Service Charges - Electricity: The variance is 34.76% above YTD budget. This is due to the annual increases implemented.

Sale of goods and rendering of services: 27.20% above YTD budget due to building plan fees received.

Agency Services: 13.46% below YTD budget. This is seasonal and dependent on renewal and registration dates.

Interest earned from Current and Non-Current Assets: 991.90% above YTD budget. This is due to additional income from interest earned on investments.

Rental from Fixed Assets: The variance is 26.59% below YTD budget. Rent from commonage to be accounted for.

Property Rates: The variance is 126.75% this is due to the annual billing for property rates.

Surcharges and Taxes: No transactions to date

Fines, penalties and forfeits: Fines issued is 76.82 % below YTD budget. The service provider is on site and operational. Cameras are operational.

Transfers and Subsidies Operational: The variance is 285.16% above YTD budget due to the Equitable share that has been received amounting to R29 million.

Operational Revenue (Non-Exchange): This variance is 80.52% below YTD budget due to availability charges. To be investigated.

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) - M01 July									
Description	2023/24	Budget Year 2024/25							
	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	129 021	149 110	149 110	10 063	10 063	12 195	(2 132)	-17.49%	149 110
Remuneration of councillors	6 081	6 502	6 502	478	478	521	(43)	-8.24%	6 502
Bulk purchases - electricity	105 503	113 900	113 900	6 929	6 929	9 492	(2 562)	-26.99%	113 900
Inventory consumed	10 696	11 172	11 048	526	526	790	(264)	-33.40%	11 048
Debt impairment	-	54 088	54 088	4 507	4 507	4 507	-		54 088
Depreciation and amortisation	-	31 439	31 439	2 619	2 619	2 620	(1)	-0.02%	31 439
Interest	2 634	11 926	11 926	970	970	994	(24)	-2.43%	11 926
Contracted services	56 225	27 732	28 127	139	139	2 546	(2 407)	-94.56%	28 127
Transfers and subsidies	190	220	220	-	-	16	(16)	-100.00%	220
Irrecoverable debts written off	-	-	-	-	-	-	-		-
Operational costs	26 016	37 712	37 441	2 351	2 351	2 262	89	3.94%	37 441
Losses on Disposal of Assets	-	-	-	-	-	-	-		-
Other Losses	-	7 360	7 360	-	-	613	(613)	-100.00%	7 360
Total Expenditure	336 366	451 160	451 160	28 583	28 583	36 557	(7 974)	-21.81%	451 160

Debt impairment and Depreciation and amortization have been written back in the 23/24 year. This will be corrected in the AFS.

Employee related cost: Employee related cost is 17.49% below YTD budget. The salary and wage negotiations have not been finalized as yet thus no salary increases were implemented.

Bulk Purchases – electricity: The variance is 26.99% below YTD budget. Year-end provision has been made and paid in August (Invoices were due in August).

Inventory Consumed: This category is 33.40% below YTD budget. Expenditure will increase during the year.

Contracted Services: Expenditure for contracted services are 94.56% below YTD budget. Expenditure will increase during the course of the year, as incurred.

Transfers and Subsidies: No transactions to date.

Other Losses: No transactions to date.

1.3.2.3 Capital Expenditure

The breakdown for capital expenditure is as follows:

	Original Budget (R'000)	Actual (R'000)	% Expenditure
Grants	60 734 349	-	0.00%
Internally Generated Funds	19 833 676	-	0.00%
Total	80 568 025	-	0.00%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 100% below year to date budget and 0% overall has been spent on the capital budget.

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

MIG WWTW Clanwilliam: Contractor is on site. Construction is underway. Estimated completion date is November 2024.

MIG Construction of Multi-Purpose Centre: Design and Tender Documentation completed. Bid Specification Committee Meeting scheduled for Monday 19 August 2024.

ISUPG: PFR & Bulk Confirmation Submitted to Department

WSIG - WWTW Clanwilliam: Planning and Procurement Stage. Planned date for Bid Specification Committee Meeting is 20 September 2024.

INEP: The overall project status is at 48%. Construction of the Overhead line is at 97% and the construction of the 66/11kV substation is at 26%. Materials have been delivered. Project will be moved to operating expenditure due to accounting treatment.

Water Resilience Grant: Tender for construction advertised 16 August 2024 and closing date is 17 September 2024.

Borrowing: No projects are funded by means of borrowing.

1.3.2.4 Cash Flow

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

As stated, the municipality continues to make strides in improving the effectiveness and efficiency in the credit control & debt collection unit. The Municipality is also managing and monitoring expenditure closely.

1.3.2.5 Collection Rate

Total Aggregate Collection		1.July - Reporting for June in July			
		Billing For June	Collection in July	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	19 024 707	16 885 451	2 139 255	88.76%
2.Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!
3.Collection: Property Rates		5 329 402	4 924 356	405 047	92.40%
4.Total average collection: Electricity (Municipal supplied areas)		7 856 004	7 548 310	307 693	96.08%
5.Total average collection: Water		2 635 723	2 377 430	258 293	90.20%
6.Total average collection: Wastewater		1 268 422	908 471	359 951	71.62%
7.Total average collection: Refuse		1 028 363	820 309	208 054	79.77%
8. 7.Total average collection: Interest		906 793	306 575	600 218	33.81%

Figure 2: Collection Rate

The collection rate is 88.76% for July 2024. This is an improvement from July 2023 where the collection rate was at 59.58%. Consumers were billed annually for property rates in July 2024. Strict credit control measures on consumers are implemented. The Municipality aims to continue to do so.

1.3.2.6 Monthly Financial Ratios

Cederberg Local Municipality Financial Ratios Financial year: 2024/25			
Ratio	Norm	YEAR	YTD
		Jun 2024	Jul 2024
1 Capital expenditure to Total expenditure	10% - 20%	8.9%	0.0%
2 Repairs and maintenance to PPE	8%	1.7%	0.1%
3 Annual collection rate	95%	91.8%	88.8%
4 Bad debts written off vs bad debt provision	100%	2.5%	0.0%
5 Net debtors days	30 days	38	53
6 Cash/Cost coverage ratio	1 - 3 months	1.49	2.98
7 Current ratio	1.5 - 2:1	1.10	2.03
8 Capital cost as % of total operating expenditure	6% - 8%	0.1%	0.0%
9 Debt (total borrowings) as a % of Revenue	< 45%	0.6%	3.6%
10 Net operating surplus margin	0%	-1.5%	58.3%
11 Electricity distribution losses	7% - 10%	Annual	
12 Water distribution losses	15% - 30%	Annual	
13 Revenue growth %	CPI	Annual	
14 Revenue growth % excl capital grants	>5%	Annual	
15 Creditors payment period	30 days	48	98
16 Irregular, fruitless and wasteful unauthorised exp.	0%	Annual	
17 Remuneration as % of total operating expenditure	25% - 40%	33.0%	36.9%
18 Contracted services as a % of total operating expenditure	2% - 5%	11.9%	0.5%
19 Capital budget implementation indicator	95% - 100%	75.3%	0.0%
20 Operating expenditure budget implementation indicator	95% - 100%	86.1%	78.2%
21 Operating revenue budget implementation indicator	95% - 100%	88.2%	182.3%
22 Billed revenue budget implementation indicator	95% - 100%	101.3%	149.8%

Figure 3: Monthly Ratios

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

1.3.2.7 Progress in terms of Budget Funding Plan

The Municipality's budget for the 2024-2025 MTREF has been assessed as funded. It is therefore not obliged to report on the progress of the Budget funding plan as no approved funding plan is needed.

1.3.3 Compliance in terms of Municipal Debt Relief

1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly		
National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		
Municipality Self-Assessment		
Certificate of Compliance: Municipal Debt Relief Conditions for Application		
Period	<input type="text" value="Jul24"/>	
National Financial Year	<input type="text" value="2024/25"/>	
Demarcation Code of Municipality being assessed	<input type="text" value="WC012"/>	
District	<input type="text" value="#NAME?"/>	
Demarcation Description	<input type="text" value="#NAME?"/>	
I, <u>G.F Matthyse</u> , hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:		
Municipal Debt Relief Conditions (Monthly reporting)		
<i>Choose from drop down list</i>		
Condition	6.3 + 6.1.2 Maintaining the Eskom and bulk water current account – <small>(current account for the purpose of this exercise means the account for a single month's consumption)</small>	<input type="text" value="2024/25 Main Adjustment MTREF"/>
1	6.1.2.2 - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.1.2.2</i>	<input type="text" value="Yes"/>
2	6.1.2.2 - 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://uploadportal.treasury.gov.za/ ?	<input type="text" value="Yes"/>
3	6.1.2.2 - 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?	<input type="text" value="Yes"/>
4	6.3.1 - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	<input type="text" value="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://uploadportal.treasury.gov.za/ ?	<input type="text" value="Yes"/>
6	6.3.4 - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	<input type="text" value="Yes"/>
7	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?	<input type="text" value="Yes"/>
8	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?	<input type="text" value="Yes"/>
9	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 (aka 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>	<input type="text" value="Yes"/>
10	6.4.1 - 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>	<input type="text" value="Yes"/>
11	6.4.2 - If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	<input type="text" value="NA - the MTREF is funded"/>
12	6.4.2 - 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. - 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>	<input type="text" value="Na"/>
13	6.4.2 - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.?)	<input type="text" value="Yes"/>
14	6.5 - Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	<input type="text" value="Yes"/>

Notes/Comments

	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The municipality has completed the consolidation exercise and progress is at 100%
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	No	The municipality does not have flo-metersto restrict the supply of water. It also does not limit indigents to the national limit for FBS.
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.	No	The municipality does not limit indigents to the national limit for FBS. The municipality has submitted a letter to NT to take part in the smart meter transversal tender. Awaiting feedback.
	6.6	Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6		
	6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of a quarter	Collection rate at 88.76% due to annual billing for property rates.
		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.		
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :		
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	not yet the end of a quarter	
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)?	not yet the end of a quarter	
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?	not yet the end of a quarter	
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. It has submitted a letter to NT to take part in the smart meter transversal tender. Awaiting feedback.
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	No	The prepaid and flo meter policy has been adopted for the 24-25 financial year. The funds available for rolling out such does not cover new connections for the entire demarcation area.
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	The funding has been budgeted under operational expenditure in 23/24 as ownership and control will not be with the municipality once meters are installed. The municipality will apply to roll over the funds.
	6.8	Municipality's Completeness of the revenue base –		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	Differences has been reported to PT. The tool does not make provision for all of the different categories of municipalities and corresponding rebates. Awaiting feedback from PT
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? 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	Na	
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://guploadportal.treasury.gov.za ?	Yes	
	6.9	Monitor and report on implementation –		
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	6.9.1 = Yes	
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	No FRP	
		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.		
	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 ? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	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	
		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.		
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	
		Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124; condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 45. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.		

6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
37	6.12.1 - has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	
38	6.12.2 - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No	The Municipality meets its commitments to pay the current Eskom accounts and bulk water accounts.
<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>			
39	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	
40	6.13 Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom 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	
41	6.14 NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	
<i>Note: By applying for Municipal Debt Relief as set out in paragraph 3 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>			

Signature of HOD/ NT/ MM: _____

Date: _____ 15 August 2024

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

***Note – The Signed Certificate to be uploaded on Gomuni must not include comments column - comments need to be incorporated into the related PT report*

Figure 4: Municipal Compliance Certificate Municipal Debt Relief

1.3.3.2 Municipal Debt Relief Performance across period of participation


 <p>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p>		<p>Province</p> <table border="1"> <tr> <td colspan="3">#NAME?</td> </tr> <tr> <td>Code</td> <td>District</td> <td>Code Description</td> </tr> <tr> <td>WC012</td> <td>#NAME?</td> <td>Cederberg</td> </tr> </table>		#NAME?			Code	District	Code Description	WC012	#NAME?	Cederberg																																		
#NAME?																																														
Code	District	Code Description																																												
WC012	#NAME?	Cederberg																																												
Monthly Performance Report																																														
Municipal Details			Part A Eskom And Bulk water current account				Part B Compliance with a funded MTREF				Part C FRP/BFP & Tariff Assessment		Part D Electricity and water as collection tools				Part C Quarterly collection of property rates and services charges				Part E Maximization of Revenue Base				Part F Compliance Status																					
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Compliance Status	
1.July	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	N/A	N/A	N/A	No	No	No	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	85%	Non Compliance			
2.August	Cederberg	WC012																																										0%	Non Compliance	
3.September	Cederberg	WC012																																											0%	Non Compliance
4.October	Cederberg	WC012																																											0%	Non Compliance
5.November	Cederberg	WC012																																											0%	Non Compliance
6.December	Cederberg	WC012																																											0%	Non Compliance
7.January	Cederberg	WC012																																											0%	Non Compliance
8.February	Cederberg	WC012																																											0%	Non Compliance
9.March	Cederberg	WC012																																											0%	Non Compliance
10.April	Cederberg	WC012																																											0%	Non Compliance
11.May	Cederberg	WC012																																											0%	Non Compliance
12.June	Cederberg	WC012																																											0%	Non Compliance

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003												Province WC Code: WCD12 District: West Coast Sub-District: Cederberg																																						
Monthly Performance Report																																																		
Municipal Details			Part A Ekom And Bulk water current account				Part B Compliance with a funded MTRF				Part C FRP/BPP & Tariff Assessment			Part D Electricity and water services collection tools			Part E Quarterly collection of property rates and services charges					Part F Maximization of Revenue Base				Part G Overright				Part H Compliance Status																				
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score						
1. July	Cederberg	WCD12	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	71%	Non Compliance				
2. August	Cederberg	WCD12	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	N/A	Yes	Yes	No	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	Non Compliance			
3. September	Cederberg	WCD12	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	N/A	Yes	Yes	No	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	Non Compliance		
4. October	Cederberg	WCD12	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	N/A	Yes	Yes	No	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	79%	Non Compliance		
5. November	Cederberg	WCD12	No	No	No	Yes	Yes	No	No	No	Yes	Yes	Yes	N/A	Yes	Yes	No	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	68%	Non Compliance		
6. December	Cederberg	WCD12	No	No	No	Yes	Yes	No	No	No	Yes	Yes	Yes	N/A	Yes	Yes	No	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	Non Compliance	
7. January	Cederberg	WCD12	No	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	N/A	Yes	Yes	No	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	Non Compliance	
8. February	Cederberg	WCD12	No	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	N/A	Yes	Yes	No	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	Non Compliance	
9. March	Cederberg	WCD12	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	N/A	Yes	Yes	No	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	76%	Non Compliance	
10. April	Cederberg	WCD12	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	Non Compliance	
11. May	Cederberg	WCD12	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	Non Compliance
12. June	Cederberg	WCD12	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	Non Compliance	

Figure 6: Provincial Treasury Compliance Assessment

The figure above reflects the Provincial Treasury’s compliance score for the previous month. In accordance with PT’s assessment, the Municipality scored compliance of 78% for June 2024.

1.3.3.4 Collection Rate Information

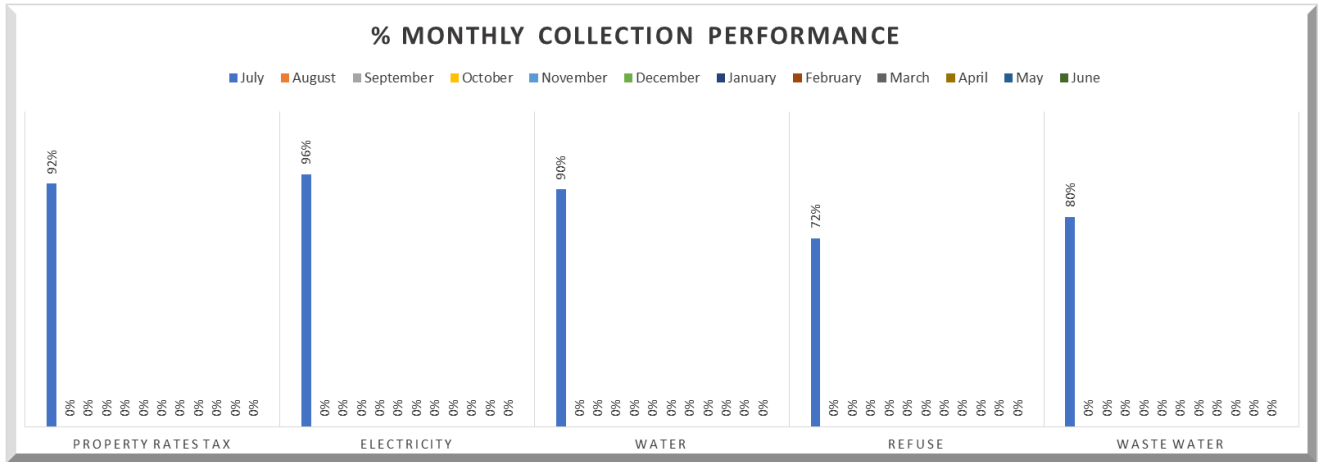


Figure 7: Monthly Collection Performance per service

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003					Municipal Details Western Cape Code: WCD12 District: Cederberg Municipality: Cederberg Period Monitored: 2407 No. Of Wards: 6											
Collection Rate Assessment	Summary - Quarter 1				Summary - Quarter 2				Summary - Quarter 3				Summary - Quarter 4			
	Billing	Collection	R: Billing not collected	% Collection	Billing	Collection	R: Billing not collected	% Collection	Billing	Collection	R: Billing not collected	% Collection	Billing	Collection	R: Billing not collected	% Collection
1. Collection for whole demarcation	19 024 717	16 885 451	2 139 266	89%	-	-	-	-	-	-	-	-	-	-	-	-
2. Collection excl Ekom supplied areas	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	-	-	-	-
3. Collection: Property Rates	5 239 402	4 924 396	405 047	92%	-	-	-	-	-	-	-	-	-	-	-	-
4. Total average collection: Electricity (Municipal supplied areas)	7 866 004	7 948 310	307 693	96%	-	-	-	-	-	-	-	-	-	-	-	-
5. Total average collection: Water	2 636 723	2 377 430	259 293	90%	-	-	-	-	-	-	-	-	-	-	-	-
6. Total average collection: Wastewater	1 248 422	969 471	288 951	77%	-	-	-	-	-	-	-	-	-	-	-	-
7. Total average collection: Refuse	1 028 363	602 309	208 054	60%	-	-	-	-	-	-	-	-	-	-	-	-
8. Total average collection: Interest	906 793	305 575	600 218	34%	-	-	-	-	-	-	-	-	-	-	-	-

Figure 8: Collection Rate per Quarter

Collection Rate Assessment																				
Total Aggregate Collection																				
	Billing for June	Collection in July	1. July - Reporting for June in July				2. August - Reporting for July in August				3. September - Reporting for August in September				Summary - Quarter 1				Q1	
			Billing for June	Collection in July	R - Billing not collected	% Collection	Billing for July	Collection in August	R - Billing not collected	% Collection	Billing for August	Collection for in September	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection		
1. Collection for whole demarcation	19 024 707	16 885 451	2 139 255	89%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	-	89%	89%	
2. Collection gas (Energysupplied areas)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	
3. Collection Property Rates	5 329 402	4 924 354	405 047	93%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	-	93%	93%	
4. Total average collection: Electricity (Municipal supplied areas)	7 856 004	7 548 820	307 184	96%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	-	96%	96%	
5. Total average collection: Water	2 435 723	2 377 430	58 293	98%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	-	98%	98%	
6. Total average collection: Wastewater	1 268 422	988 471	280 951	78%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	-	78%	78%	
7. Total average collection: Refuse	1 028 363	820 309	208 054	80%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	-	80%	80%	
8. Total average collection: Interest	906 793	306 575	600 218	34%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	-	34%	34%	
Complete This Section														Quarter 1 Performance Per Ward						
Services	Electricity Supplier	Ward Name & Number	1. July				2. August				3. September				Billing	Collection	R - Billing not collected	% Collection	Q1	
			Billing for June	Collection for June in July	Band Value of Billing not collected	% Collection	Billing for July	Collection for July in August	Band Value of Billing not collected	% Collection	Billing for August	Collection for August in September	Band Value of Billing not collected	% Collection						
Property Rates Tax	Parade Ground (Non-Supplied)	Ward 1	382 108	533 370	0	140%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	140%	140%	
Electricity			423 731	423 687	44	100%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	100%	100%	
Water			17 119	9 844	7 275	58%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	58%	58%	
Refuse			7 349	5 985	1 363	81%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	81%	81%
Waste Water			12 384	5 177	7 207	42%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	42%	42%
Interest	74 053	31 400	42 653	42%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	42%	42%		
Property Rates Tax	Parade Ground (Non-Supplied)	Ward 2	831 230	798 525	32 704	96%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	96%	96%	
Electricity			3 799 244	3 377 012	422 233	89%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	89%	89%
Water			775 880	739 491	36 389	95%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	95%	95%
Refuse			243 849	210 381	33 468	86%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	86%	86%
Waste Water			302 616	205 986	96 630	68%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	68%	68%
Interest	82 902	58 501	24 401	71%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	71%	71%		
Property Rates Tax	Parade Ground (Non-Supplied)	Ward 3	1 320 282	1 147 066	173 215	87%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	87%	87%	
Electricity			2 544 937	2 459 023	85 914	97%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	97%	97%
Water			830 225	760 792	69 433	92%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	92%	92%
Refuse			358 581	285 496	73 085	80%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	80%	80%
Waste Water			455 616	325 517	130 099	71%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	71%	71%
Interest	238 680	63 233	175 447	26%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	26%	26%		
Property Rates Tax	Parade Ground (Non-Supplied)	Ward 4	716 951	640 464	76 488	89%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	89%	89%	
Electricity			372 779	394 477	0	106%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	106%	106%
Water			334 630	251 682	82 947	75%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	75%	75%
Refuse			165 881	103 389	62 592	62%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	62%	62%
Waste Water			174 020	81 559	92 462	47%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	47%	47%
Interest	241 193	54 481	186 711	23%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	23%	23%		
Property Rates Tax	Parade Ground (Non-Supplied)	Ward 5	1 321 552	1 278 064	43 488	97%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	97%	97%	
Electricity			714 494	894 032	0	125%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	125%	125%
Water			677 637	615 542	62 095	91%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	91%	91%
Refuse			244 968	213 242	31 726	87%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	87%	87%
Waste Water			298 883	205 964	92 918	69%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	69%	69%
Interest	173 638	92 989	80 649	54%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	54%	54%		
Property Rates Tax	Eskom supplied	Ward 6	757 280	526 966	230 313	70%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	70%	70%	
Electricity			817	78	739	10%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	10%	10%
Water			233	79	154	34%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	34%	34%
Refuse			7 735	1 917	5 818	25%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	25%	25%
Waste Water			24 904	24 268	636	97%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	97%	97%
Interest	96 328	5 971	90 357	6%	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	6%	6%		

Figure 9: Monthly Collection

The figures above depict the monthly and quarterly collection rate from the template as prescribed.

Though all information has been filled out, it does not pull through for electricity. The municipality will engage with PT on this matter.

1.3.3.5 Indigent Information

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		As Per Debt Relief Application		Current Year - 2024/2025	2024/2025 - Monthly Monitoring												
Description	Ref	Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
Water: (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with piped water inside dwelling					2 167												
Indigent HH's with piped water inside yard (but not in dwelling)	2																
Indigent HH's using public tap (at least min. service level)	3				2 167												
Indigent HH's with other water supply (at least min. service level)	4																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	5				2 167												
Indigent HH's using public tap (< min. service level)	6																
Indigent HH's with other water supply (< min. service level)	7																
Indigent HH's with No water supply	8																
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	9																
Total number of registered indigent households	10				2 167												
Status of Water meters:																	
Number of Indigent HH's with prepaid Water					2 167												
Number of Indigent HH's with conventional metered Water																	
Number of Indigent HH's NOT metered currently - Water																	
Number of Indigent HH's with NO Water supply - No metering																	
Total number of registered indigent households	11				2 167												
Status of unlimited supply of Water:																	
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																	
Total number of registered indigent households receiving unlimited supply - Water	12																
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	13																
Energy: (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with Electricity (at least min. service level)					5												
Indigent HH's with Electricity - prepaid (min. service level)					2 071												
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	14				2 076												
Indigent HH's with Electricity (< min. service level)	15																
Indigent HH's with Electricity - prepaid (< min. service level)	16																
Indigent HH's with other energy sources	17																
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	18				2 076												
Total number of registered indigent households	19				2 076												
Status of Electricity meters:																	
Number of Indigent HH's with prepaid Electricity					2 071												
Number of Indigent HH's with conventional metered Electricity					5												
Number of Indigent HH's NOT metered currently - Electricity																	
Number of Indigent HH's with other energy sources - No metering																	
Total number of registered indigent households	20				2 076												
Status of unlimited supply of Electricity:																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																	
Total number of registered indigent households receiving unlimited supply - Electricity	21																
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	22																
Number of ALL Households receiving Free Basic Service (including registered Indigent Households)																	
Water (6 kilolitres per household per month)					2 167												
Electricity/other energy (50kwh per household per month)					2 076												
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Total cost of FBS Water and Electricity provided to ALL Households	23																
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)																	
Water (kilolitres per household per month)					6												
Sanitation (kilolitres per household per month)					245												
Sanitation (Rand per household per month)					50												
Electricity (kwh per household per month)					240												
Refuse (average litres per week)																	
Revenue cost of subsidised services provided for ALL Households (R'000)																	
Residential Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)																	
14(a)																	
PSI Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)																	
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																	
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
Total revenue cost of subsidised services provided	24																

Figure 10: Indigents information per month

1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2024/2025					
Reconciliation Period	Quarter 1					
Reconciliation Overview						
High Level Reconciliation						
Number of Properties				Market Values		
Property Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	5966	5966	0	3 082 063 000	3 082 063 000	-
Industrial	0	0	0	-	-	-
Business and Commercial	586	586	0	1 045 856 000	1 045 856 000	-
Agricultural	1498	1498	0	4 359 711 000	4 359 711 000	-
Mining	0	0	0	-	-	-
State Owned for Public Purpose	35	35	0	248 185 000	248 185 000	-
PSI	497	497	0	73 371 000	73 371 000	-
PBO	12	12	0	11 650 000	11 650 000	-
Multi Use	0	0	0	-	-	-
Vacant	716	716	0	20 184 000	20 184 000	-
POW	38	38	0	76 163 000	76 163 000	-
Municipal	1038	1038	0	25 167 3 000	25 167 3 000	-
Other	163	163	0	128 059 000	128 059 000	-
	<u>10549</u>	<u>10549</u>	<u>0</u>	<u>9 478 545 000</u>	<u>9 478 545 000</u>	<u>0</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			GV	MFS	Variance
	GV	MFS	Variance			
Residential	3 649 931.27	3 890 169.56	-240 238.29	3 649 931.27	3 890 169.56	-240 238.29
Industrial	0.00	0.00	0.00	0.00	0.00	0.00
Business and Commercial	1629 021.82	2 386 130.64	-757 108.82	1629 021.82	2 373 561.26	-744 539.44
Agricultural	1313 137.69	4 464 740.40	-3 151 602.71	1313 137.69	4 463 826.11	-3 150 688.42
Mining	0.00	0.00	0.00	0.00	0.00	0.00
State Owned for Public Purpose	386 572.13	3 301 766.43	-2 915 194.30	386 572.13	3 301 766.43	-2 915 194.30
PSI	15 469.37	7 1878.79	-56 409.42	15 469.37	7 1878.79	-56 409.42
PBO	3 508.96	8 313.07	-4 804.11	3 508.96	8 313.07	-4 804.11
Multi Use	0.00	0.00	0.00	0.00	0.00	0.00
Vacant	243 144.50	446 928.48	-203 783.98	243 144.50	446 928.48	-203 783.98
POW	0.00	0.00	0.00	0.00	0.00	0.00
Municipal	0.00	1 059.17	-1 059.17	0.00	1 059.17	-1 059.17
Other	0.00	6 032.30	-6 032.30	0.00	3 010.68	-3 010.68
Total	<u>7 240 785.74</u>	<u>14 577 018.84</u>	<u>-7 336 233.10</u>	<u>7 240 785.74</u>	<u>14 560 513.55</u>	<u>-7 319 727.81</u>

Figure 11: Property Rates Reconciliation

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

The differences between the VR and Billing system will always be there until the tool is updated to cover the special rebates the municipalities have for different properties. This has been reported to PT and will be followed up.

1.3.3.7 Reconciliation of payments to Bulk Suppliers

DEPARTMENT WATER & SANITATION - 2024...2025					
Jul-24					
CUSTOMER NO.	CONTRACT NO.	Invoice Date	Due Date	Amount	Payment Date
22107729	101686231	31-07-2024	30-08-2024	R 2 357.02	14-08-2024
22107765	101686271	31-07-2024	30-08-2024	R 1 355.06	14-08-2024
22107694	101696151	31-07-2024	30-08-2024	R 735.10	14-08-2024
22107738	101696169	31-07-2024	30-08-2024	R 1 706.96	14-08-2024
22107747	101696176	31-07-2024	30-08-2024	R 210.83	14-08-2024
22107783	101686308	31-07-2024	30-08-2024	R 4 837.08	14-08-2024
22109157	101686931	31-07-2024	30-08-2024	R 3 375.21	14-08-2024
22109175	101696231	31-07-2024	30-08-2024	R 169.73	14-08-2024
22109184	101686971	31-07-2024	30-08-2024	R 1 046.95	14-08-2024
22091807	101681401	31-07-2027	30-08-2024	R 5 088.00	14-08-2024
22091825	101681411	31-07-2024	30-08-2024	R 3 180.00	14-08-2024
22110797	101697201	31-07-2024	30-08-2024	R 583.00	14-08-2024
TOTAL				R 24 644.94	

Figure 12: Bulk Electricity - Summary of Invoices & Payments

ESKOM PAYMENTS 2024/2025						
Jul-24						
LOCATION	ACC NUMBE	VOTE NO.	Invoice Date	Due Date	Amount	Payment Date
ALGERIA BOSBOUSTASIE 5001886097	5001886097	01-6642-4598-00	04-07-2024	29-07-2024	R 1 305.55	29-07-2024
ONTSOUTINGSANLEG 5377939292	5377939292	01-6655-4598-00	18-07-2024	17-08-2024	R 5 740.20	14-08-2024
CDAL PROEFPLAAS 5421499776	5421499776	01-6694-4440-00	04-07-2024	29-07-2024	R 7 430.38	29-07-2024
EBAY DORP 5633644454	5633644454	01-6694-4440-00	17-07-2024	16-08-2024	R 586 928.32	14-08-2024
WADRIFT 1 POMPSTASIE 5710236842	5710236842	01-6655-4598-00	24-07-2024	23-08-2024	R 72 837.96	
LBAY DORP 6627012482	6627012482	01-6694-4440-00	23-07-2024	22-08-2024	R 2 681 618.31	
CDAL DORP 6779486465	6779486465	01-6694-4440-00	17-07-2024	16-08-2024	R 6 033 587.21	14-08-2024
WADRIFT 2 BOORGAT 6829354180	6829354180	01-6655-4598-00	18-07-2024	12-08-2024	R 32 648.75	12-08-2024
KLEIN KLIPHEUWEL BOORGAT 6897791850	6897791850	01-6655-4598-00	18-07-2024	12-08-2024	R 3 168.80	08-08-2024
WAAIHOEK 6983620040	6983620040	01-6655-4598-00	16-07-2024	15-08-2024	R 20 075.45	14-08-2024
BONTE HEUWEL 7039295180	7039295180	01-6655-4598-00				
ALGERIA SKILPAD DORP 7460413421	7460413421	01-6655-4598-00	04-07-2024	29-07-2024	R 2 980.90	29-07-2024
PETERSFIELD 7486207260	7486207260	01-6694-4440-00	04-07-2024	29-07-2024	R 66 951.23	N/A
GRAAFW DORP 8260124924	8260124924	01-6694-4440-00	23-07-2024	22-08-2024	R 1 010 558.17	
CDAL WASTE WATER PLANT 8287424551	8287424551	01-6642-4598-00	11-07-2024	10-08-2024	R 390 673.70	08-08-2024
CDAL BOREHOLE 2/BOSCHKLOOF POMPSTASIE 50KVA 8774598833	8774598833	01-6694-4440-00	22-07-2024	21-08-2024	R 3 809.71	
LEIPOLDTVILLE BOORGAT POMP 8926469644	8926469644	01-6655-4598-00	18-07-2024	12-08-2024	R 14 179.05	08-08-2024
LEIPOLDTVILLE FBE'S 9003055662	9003055662	01-6694-4440-00	10-07-2024	10-08-2024	R 4 768.15	08-08-2024
BOSCHKLOOF BOORGATE/POMPSTASIE 200KVA 9251775291	9251775291	01-6655-4598-00	11-07-2024	10-08-2024	R 174 713.15	08-08-2024
CLANW DORP 9571810478	9571810478	01-6694-4440-00	17-07-2024	16-08-2024	R 5 614 099.66	14-08-2024
GRAAFW PLAAS 9581081208	9581081208	01-6642-4598-00	24-07-2024	19-08-2024	R 3 303.21	14-08-2024
SOMERGROEN 9622581180	9622581180	01-6655-4598-00	25-07-2024	19-08-2024	R 6 755.16	14-08-2024
SANVELD WATER SKEMA (RIETFontein) 9792412008	9792412008	01-6655-4598-00	18-07-2024	12-08-2024	R 43 279.15	08-08-2024
BOSBOU POMPSTASIE 9871219263	9871219263	01-6642-4598-00				

Figure 13: Bulk Water: Summary of Invoices and Payments

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

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

1.3.4 Material variances from SDBIP

None

1.3.5 Remedial or Corrective Steps

No steps need to be taken.

1.4 In-year Budget Statement Tables

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

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

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

Table 4: C1 Monthly Budget Statement Summary

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - M01 July									
Description	2023/24	Budget Year 2024/25							
	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	73 693	75 998	75 998	14 360	14 360	6 333	8 027	127%	75 998
Service charges	184 515	199 058	199 058	20 253	20 253	16 588	3 664	22%	199 058
Investment revenue	5 092	1 150	1 150	1 046	1 046	96	951	992%	1 150
Transfers and subsidies - Operational	115 054	94 462	94 462	30 319	30 319	7 872	22 447	0	94 462
Other own revenue	31 637	80 822	80 822	2 615	2 615	6 735	(4 120)	-61%	-
Total Revenue (excluding capital transfers and contributions)	409 992	451 490	451 490	68 594	68 594	37 624	30 970	82%	451 490
Employee costs	129 021	149 110	149 110	10 063	10 063	12 195	(2 132)	-17%	149 110
Remuneration of Councillors	6 081	6 502	6 502	478	478	521	(43)	-8%	6 502
Depreciation and amortisation	-	31 439	31 439	2 619	2 619	2 620	(1)	-0%	31 439
Interest	2 634	11 926	11 926	970	970	994	(24)	-2%	11 926
Inventory consumed and bulk purchases	116 199	125 072	124 948	7 456	7 456	10 282	(2 826)	-27%	124 948
Transfers and subsidies	190	220	220	-	-	16	(16)	-100%	220
Other expenditure	82 242	126 892	127 016	6 997	6 997	9 929	(2 932)	-30%	127 016
Total Expenditure	336 366	451 160	451 160	28 583	28 583	36 557	(7 974)	-22%	451 160
Surplus/(Deficit)	73 626	330	330	40 011	40 011	1 068	38 944	3648%	330
Transfers and subsidies - capital (monetary allocations)	24 680	60 734	60 734	-	-	5 061	(5 061)	-100%	60 734
Transfers and subsidies - capital (in-kind)	2 244	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	100 549	61 064	61 064	40 011	40 011	6 129	33 883	553%	61 064
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	100 549	61 064	61 064	40 011	40 011	6 129	33 883	553%	61 064
Capital expenditure & funds sources									
Capital expenditure	42 110	80 568	80 568	-	-	4 950	(4 950)	-100%	80 568
Capital transfers recognised	26 280	60 734	60 734	-	-	3 650	(3 650)	-100%	60 734
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 830	19 834	19 834	-	-	1 300	(1 300)	-100%	19 834
Total sources of capital funds	42 110	80 568	80 568	-	-	4 950	(4 950)	-100%	80 568
Financial position									
Total current assets	136 858	54 183	54 183		178 313				54 183
Total non current assets	750 831	862 005	862 005		747 900				862 005
Total current liabilities	90 156	40 370	40 370		87 709				40 370
Total non current liabilities	130 438	135 968	135 968		131 399				135 968
Community wealth/Equity	667 095	739 850	739 850		707 106				739 850
Cash flows									
Net cash from (used) operating	74 445	90 941	90 941	35 797	35 797	38 075	2 278	6%	90 941
Net cash from (used) investing	(40 625)	(80 568)	(80 568)	311	311	(4 950)	(5 261)	106%	(80 568)
Net cash from (used) financing	(1 739)	(1 747)	(1 747)	(0)	(0)	18	19	101%	(1 747)
Cash/cash equivalents at the month/year end	60 858	10 155	10 155	96 966	96 966	34 674	(62 293)	-180%	10 155
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	29 657	7 776	5 205	4 819	4 432	3 958	24 483	68 586	148 915
Creditors Age Analysis									
Total Creditors	8 061	9 038	-	-	-	-	439	-	17 538

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July										
Description	Ref	2023/24	Budget Year 2024/25							
		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>		152 840	157 067	157 067	31 327	31 327	13 089	18 238	139%	157 067
Executive and council		54 787	56 582	56 582	14 847	14 847	4 715	10 132	215%	56 582
Finance and administration		98 053	100 485	100 485	16 480	16 480	8 374	8 106	97%	100 485
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		20 381	63 376	63 376	1 333	1 333	5 281	(3 948)	-75%	63 376
Community and social services		8 886	15 149	15 149	441	441	1 262	(822)	-65%	15 149
Sport and recreation		3 031	3 600	3 600	262	262	300	(38)	-13%	3 600
Public safety		3 645	34 847	34 847	631	631	2 904	(2 273)	-78%	34 847
Housing		4 819	9 780	9 780	—	—	815	(815)	-100%	9 780
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		9 489	6 560	6 560	599	599	547	52	10%	6 560
Planning and development		2 513	2 095	2 095	277	277	175	102	59%	2 095
Road transport		6 975	4 465	4 465	322	322	372	(50)	-13%	4 465
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		254 206	285 222	285 222	35 335	35 335	23 768	11 567	49%	285 222
Energy sources		162 210	166 652	166 652	17 897	17 897	13 888	4 010	29%	166 652
Water management		41 632	78 784	78 784	6 108	6 108	6 565	(458)	-7%	78 784
Waste water management		28 812	21 174	21 174	6 527	6 527	1 765	4 763	270%	21 174
Waste management		21 552	18 612	18 612	4 803	4 803	1 551	3 252	210%	18 612
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	436 916	512 224	512 224	68 594	68 594	42 685	25 909	61%	512 224
Expenditure - Functional										
<i>Governance and administration</i>		86 142	123 752	123 698	8 261	8 261	9 406	(1 145)	-12%	123 698
Executive and council		13 401	13 899	13 899	2 328	2 328	981	1 346	137%	13 899
Finance and administration		71 626	108 639	108 585	5 849	5 849	8 337	(2 488)	-30%	108 585
Internal audit		1 115	1 215	1 215	84	84	87	(3)	-3%	1 215
<i>Community and public safety</i>		36 956	78 357	78 357	5 044	5 044	6 530	(1 486)	-23%	78 357
Community and social services		9 325	12 758	12 758	643	643	1 063	(421)	-40%	12 758
Sport and recreation		11 886	14 485	14 485	845	845	1 207	(362)	-30%	14 485
Public safety		11 573	44 657	44 657	3 406	3 406	3 721	(316)	-8%	44 657
Housing		4 173	6 457	6 457	151	151	538	(388)	-72%	6 457
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		21 718	30 190	30 244	1 811	1 811	2 499	(688)	-28%	30 244
Planning and development		11 782	12 809	12 863	779	779	1 051	(271)	-26%	12 863
Road transport		9 937	17 381	17 381	1 032	1 032	1 448	(417)	-29%	17 381
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		191 550	218 861	218 861	13 467	13 467	18 122	(4 655)	-26%	218 861
Energy sources		147 649	136 679	136 679	8 555	8 555	11 273	(2 718)	-24%	136 679
Water management		19 731	33 757	33 757	2 148	2 148	2 813	(665)	-24%	33 757
Waste water management		11 014	22 233	22 233	1 508	1 508	1 853	(345)	-19%	22 233
Waste management		13 155	26 193	26 193	1 255	1 255	2 183	(927)	-42%	26 193
<i>Other</i>		—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	336 366	451 160	451 160	28 583	28 583	36 557	(7 974)	-22%	451 160
Surplus/ (Deficit) for the year		100 549	61 064	61 064	40 011	40 011	6 129	33 883	5.5284085	61 064

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) - M01 July										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		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	54 487	56 582	56 582	14 847	14 847	4 715	10 132	214.9%	56 582
Vote 2 - Office of Municipal Manager		300	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		94 016	97 847	97 847	16 399	16 399	8 154	8 245	101.1%	97 847
Vote 4 - Community Development Services		9 000	17 237	17 237	476	476	1 436	(961)	-66.9%	17 237
Vote 5 - Corporate and Strategic Services		1 481	489	489	45	45	41	4	10.9%	489
Vote 6 - Planning and Development Services		2 655	2 095	2 095	277	277	175	102	58.5%	2 095
Vote 7 - Public Safety		10 244	39 373	39 373	954	954	3 281	(2 328)	-70.9%	39 373
Vote 8 - Electricity		162 210	166 652	166 652	17 897	17 897	13 888	4 010	28.9%	166 652
Vote 9 - Waste Management		21 552	18 612	18 612	4 803	4 803	1 551	3 252	209.7%	18 612
Vote 10 - Waste Water Management		28 812	21 174	21 174	6 527	6 527	1 765	4 763	269.9%	21 174
Vote 11 - Water		41 632	78 784	78 784	6 108	6 108	6 565	(458)	-7.0%	78 784
Vote 12 - Housing		4 819	9 780	9 780	-	-	815	(815)	-100.0%	9 780
Vote 13 - Road Transport		2 675	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		3 031	3 600	3 600	262	262	300	(38)	-12.8%	3 600
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	436 916	512 224	512 224	68 594	68 594	42 685	25 909	60.7%	512 224
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 723	9 477	9 477	1 994	1 994	646	1 348	208.4%	9 477
Vote 2 - Office of Municipal Manager		16 059	16 274	16 274	906	906	1 238	(332)	-26.8%	16 274
Vote 3 - Financial Administrative Services		40 179	73 914	73 914	4 126	4 126	5 498	(1 372)	-25.0%	73 914
Vote 4 - Community Development Services		10 037	11 246	11 246	639	639	937	(298)	-31.8%	11 246
Vote 5 - Corporate and Strategic Services		19 918	22 272	22 272	1 056	1 056	1 856	(800)	-43.1%	22 272
Vote 6 - Planning and Development Services		9 805	11 221	11 221	818	818	935	(117)	-12.5%	11 221
Vote 7 - Public Safety		15 869	51 468	51 468	3 660	3 660	4 289	(629)	-14.7%	51 468
Vote 8 - Electricity		147 649	136 679	136 679	8 555	8 555	11 273	(2 718)	-24.1%	136 679
Vote 9 - Waste Management		13 155	26 193	26 193	1 255	1 255	2 183	(927)	-42.5%	26 193
Vote 10 - Waste Water Management		10 309	20 452	20 452	1 422	1 422	1 704	(283)	-16.6%	20 452
Vote 11 - Water		19 731	33 757	33 757	2 148	2 148	2 813	(665)	-23.6%	33 757
Vote 12 - Housing		4 173	6 457	6 457	151	151	538	(388)	-72.0%	6 457
Vote 13 - Road Transport		8 872	17 265	17 265	1 007	1 007	1 439	(432)	-30.0%	17 265
Vote 14 - Sports and Recreation		11 886	14 485	14 485	845	845	1 207	(362)	-30.0%	14 485
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	336 366	451 160	451 160	28 583	28 583	36 557	(7 974)	-21.8%	451 160
Surplus/ (Deficit) for the year	2	100 549	61 064	61 064	40 011	40 011	6 129	33 883	552.8%	61 064

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) - M01 July										
Description	Ref	2023/24	Budget Year 2024/25							
		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		125 858	135 874	135 874	15 259	15 259	11 323	3 936	35%	135 874
Service charges - Water		31 480	33 443	33 443	2 531	2 531	2 787	(256)	-9%	33 443
Service charges - Waste Water Management		14 380	15 305	15 305	1 290	1 290	1 275	15	1%	15 305
Service charges - Waste management		12 797	14 436	14 436	1 173	1 173	1 203	(30)	-3%	14 436
Sale of Goods and Rendering of Services		4 560	4 926	4 926	522	522	410	112	27%	4 926
Agency services		4 300	4 465	4 465	322	322	372	(50)	-13%	4 465
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6 316	6 698	6 698	570	570	558	12	2%	6 698
Interest from Current and Non Current Assets		5 092	1 150	1 150	1 046	1 046	96	951	992%	1 150
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		970	784	784	48	48	65	(17)	-27%	784
Licence and permits		11	12	12	-	-	1	(1)	-100%	12
Operational Revenue		1 556	527	527	36	36	44	(8)	-17%	527
Non-Exchange Revenue										
Property rates		73 693	75 998	75 998	14 360	14 360	6 333	8 027	127%	75 998
Surcharges and Taxes		-	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		4 042	34 907	34 907	674	674	2 909	(2 234)	-77%	34 907
Licence or permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		115 054	94 462	94 462	30 319	30 319	7 872	22 447	285%	94 462
Interest earned from Receivables (Non-Exchange)		4 208	4 353	4 353	368	368	363	5	1%	4 353
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 629	4 601	4 601	75	75	383	(309)	-81%	4 601
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		2 046	19 549	19 549	-	-	1 629	(1 629)	-100%	19 549
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		409 992	451 490	451 490	68 594	68 594	37 624	30 970	82%	451 490
Expenditure By Type										
Employee related costs		129 021	149 110	149 110	10 063	10 063	12 195	(2 132)	-17%	149 110
Remuneration of councillors		6 081	6 502	6 502	478	478	521	(43)	-8%	6 502
Bulk purchases - electricity		105 503	113 900	113 900	6 929	6 929	9 492	(2 562)	-27%	113 900
Inventory consumed		10 696	11 172	11 048	526	526	790	(264)	-33%	11 048
Debt impairment		-	54 088	54 088	4 507	4 507	4 507	-	-	54 088
Depreciation and amortisation		-	31 439	31 439	2 619	2 619	2 620	(1)	0%	31 439
Interest		2 634	11 926	11 926	970	970	994	(24)	-2%	11 926
Contracted services		56 225	27 732	28 127	139	139	2 546	(2 407)	-95%	28 127
Transfers and subsidies		190	220	220	-	-	16	(16)	-100%	220
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		26 016	37 712	37 441	2 351	2 351	2 262	89	4%	37 441
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	7 360	7 360	-	-	613	(613)	-100%	7 360
Total Expenditure		336 366	451 160	451 160	28 583	28 583	36 557	(7 974)	-22%	451 160
Surplus/(Deficit)		73 626	330	330	40 011	40 011	1 068	38 944	0	330
Transfers and subsidies - capital (monetary allocations)		24 680	60 734	60 734	-	-	5 061	(5 061)	(0)	60 734
Transfers and subsidies - capital (in-kind)		2 244	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		100 549	61 064	61 064	40 011	40 011	6 129	33 883	0	61 064
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		100 549	61 064	61 064	40 011	40 011	6 129	33 883	0	61 064
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		100 549	61 064	61 064	40 011	40 011	6 129	33 883	0	61 064
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		100 549	61 064	61 064	40 011	40 011	6 129	33 883	0	61 064

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) - M01 July										
Vote Description	Ref	2023/24	Budget Year 2024/25					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
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		2 185	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	1 320	1 200	-	-	(120)	120	-100%	1 200
Vote 9 - Waste Management		-	2 500	2 500	-	-	1 100	(1 100)	-100%	2 500
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	12 897	12 897	-	-	-	-	-	12 897
Vote 12 - Housing		1 000	3 200	3 200	-	-	-	-	-	3 200
Vote 13 - Road Transport		-	2 000	2 000	-	-	-	-	-	2 000
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	3 185	21 917	21 797	-	-	980	(980)	-100%	21 797
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		115	400	400	-	-	-	-	-	400
Vote 4 - Community Development Services		540	10 153	10 153	-	-	250	(250)	-100%	10 153
Vote 5 - Corporate and Strategic Services		1 452	1 071	1 071	-	-	-	-	-	1 071
Vote 6 - Planning and Development Services		1 227	500	500	-	-	-	-	-	500
Vote 7 - Public Safety		-	460	460	-	-	-	-	-	460
Vote 8 - Electricity		4 363	14 112	14 232	-	-	2 120	(2 120)	-100%	14 232
Vote 9 - Waste Management		12 997	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		8 078	21 726	21 726	-	-	1 600	(1 600)	-100%	21 726
Vote 11 - Water		6 415	7 493	7 493	-	-	-	-	-	7 493
Vote 12 - Housing		2 063	2 736	2 736	-	-	-	-	-	2 736
Vote 13 - Road Transport		1 604	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		72	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	38 925	58 652	58 772	-	-	3 970	(3 970)	-100%	58 772
Total Capital Expenditure		42 110	80 568	80 568	-	-	4 950	(4 950)	-100%	80 568
Capital Expenditure - Functional Classification										
Governance and administration		1 567	1 471	1 471	-	-	-	-	-	1 471
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 567	1 471	1 471	-	-	-	-	-	1 471
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 675	16 549	16 549	-	-	250	(250)	-100%	16 549
Community and social services		540	10 153	10 153	-	-	250	(250)	-100%	10 153
Sport and recreation		72	-	-	-	-	-	-	-	-
Public safety		-	460	460	-	-	-	-	-	460
Housing		3 063	5 936	5 936	-	-	-	-	-	5 936
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 016	2 500	2 500	-	-	-	-	-	2 500
Planning and development		3 412	500	500	-	-	-	-	-	500
Road transport		1 604	2 000	2 000	-	-	-	-	-	2 000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		31 852	60 048	60 048	-	-	4 700	(4 700)	-100%	60 048
Energy sources		4 363	15 432	15 432	-	-	2 000	(2 000)	-100%	15 432
Water management		6 415	20 389	20 389	-	-	-	-	-	20 389
Waste water management		8 078	21 726	21 726	-	-	1 600	(1 600)	-100%	21 726
Waste management		12 997	2 500	2 500	-	-	1 100	(1 100)	-100%	2 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	42 110	80 568	80 568	-	-	4 950	(4 950)	-100%	80 568
Funded by:										
National Government		17 601	47 842	47 842	-	-	3 650	(3 650)	-100%	47 842
Provincial Government		8 679	12 893	12 893	-	-	-	-	-	12 893
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		26 280	60 734	60 734	-	-	3 650	(3 650)	-100%	60 734
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		15 830	19 834	19 834	-	-	1 300	(1 300)	-100%	19 834
Total Capital Funding		42 110	80 568	80 568	-	-	4 950	(4 950)	-100%	80 568

Table C5 consists of three distinct sections:

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

Table 9: C6 Financial Position

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		60 858	10 155	10 155	96 966	10 155
Trade and other receivables from exchange transactions		27 316	27 244	27 244	29 222	27 244
Receivables from non-exchange transactions		25 240	8 679	8 679	30 762	8 679
Current portion of non-current receivables		-	363	363	-	363
Inventory		1 178	1 047	1 047	1 026	1 047
VAT		12 481	6 696	6 696	10 555	6 696
Other current assets		9 784	0	0	9 781	0
Total current assets		136 858	54 183	54 183	178 313	54 183
Non current assets						
Investments		-	-	-	-	-
Investment property		74 313	74 207	74 207	74 309	74 207
Property, plant and equipment		672 246	787 281	787 281	669 631	787 281
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		844	445	445	844	445
Trade and other receivables from exchange transactions		3 427	72	72	3 116	72
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		750 831	862 005	862 005	747 900	862 005
TOTAL ASSETS		887 689	916 188	916 188	926 213	916 188
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 969	474	474	1 969	474
Consumer deposits		3 177	3 238	3 238	3 176	3 238
Trade and other payables from exchange transactions		48 553	23 141	23 141	32 017	23 141
Trade and other payables from non-exchange transactions		19 143	-	-	32 965	-
Provision		12 194	13 516	13 516	12 118	13 516
VAT		5 122	-	-	5 464	-
Other current liabilities		-	-	-	-	-
Total current liabilities		90 156	40 370	40 370	87 709	40 370
Non current liabilities						
Financial liabilities		475	-	-	475	-
Provision		88 190	108 120	108 120	89 151	108 120
Long term portion of trade payables		41 772	27 848	27 848	41 772	27 848
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		130 438	135 968	135 968	131 399	135 968
TOTAL LIABILITIES		220 594	176 338	176 338	219 107	176 338
NET ASSETS	2	667 095	739 850	739 850	707 106	739 850
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		667 095	739 850	739 850	707 106	739 850
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	667 095	739 850	739 850	707 106	739 850

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	2023/24	Budget Year 2024/25							
		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		66 481	69 603	69 603	6 452	6 452	13 680	(7 228)	-53%	69 603
Service charges		177 144	193 979	193 979	18 723	18 723	18 267	456	2%	193 979
Other revenue		14 692	13 611	13 611	3 532	3 532	949	2 583	272%	13 611
Transfers and Subsidies - Operational		125 751	94 462	94 462	33 643	33 643	29 992	3 651	12%	94 462
Transfers and Subsidies - Capital		24 639	60 734	60 734	10 499	10 499	99	10 399	10453%	60 734
Interest		8 494	5 003	5 003	(438)	(438)	417	(855)	-205%	5 003
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(342 079)	(345 942)	(345 942)	(36 613)	(36 613)	(25 292)	11 321	-45%	(345 942)
Interest		(487)	(290)	(290)	-	-	(24)	(24)	100%	(290)
Transfers and Subsidies		(190)	(220)	(220)	-	-	(12)	(12)	100%	(220)
NET CASH FROM/(USED) OPERATING ACTIVITIES		74 445	90 941	90 941	35 797	35 797	38 075	2 278	6%	90 941
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	311	311	-	311	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(40 625)	(80 568)	(80 568)	-	-	(4 950)	(4 950)	100%	(80 568)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(40 625)	(80 568)	(80 568)	311	311	(4 950)	(5 261)	106%	(80 568)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		203	221	221	(0)	(0)	18	(19)	-101%	221
Payments										
Repayment of borrowing		(1 942)	(1 969)	(1 969)	-	-	-	-		(1 969)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 739)	(1 747)	(1 747)	(0)	(0)	18	19	101%	(1 747)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		28 778	1 530	1 530	60 858	60 858	1 530			1 530
Cash/cash equivalents at month/year end:		60 858	10 155	10 155	96 966	96 966	34 674			10 155

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 - M01 July																
Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source																
Property rates		6 452	5 105	5 104	5 107	5 093	5 093	5 091	5 100	5 083	5 081	5 080	12 213	69 603	72 548	75 561
Service charges - Electricity revenue		14 426	14 022	11 937	11 472	8 924	12 407	8 870	11 085	10 077	11 150	9 614	13 272	137 256	155 204	175 532
Service charges - Water revenue		2 617	2 720	2 402	2 652	2 486	2 432	2 736	2 572	2 630	2 857	2 611	1 688	30 408	31 689	33 001
Service charges - Waste Water Management		878	1 187	1 191	1 150	1 110	1 120	1 002	1 138	1 020	1 152	1 200	1 316	13 464	14 030	14 609
Service charges - Waste Management		802	1 075	1 060	1 089	1 063	1 074	1 056	1 081	1 070	1 078	1 082	1 324	12 854	13 395	13 949
Rental of facilities and equipment		48	65	65	65	65	65	65	65	65	65	65	83	784	820	858
Interest earned - external investments		1 046	96	96	96	96	96	96	96	96	96	96	(855)	1 150	1 300	1 450
Interest earned - outstanding debtors		(1 484)	321	321	321	321	321	321	321	321	321	321	2 126	3 855	3 932	4 015
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		674	232	255	260	260	258	236	236	231	233	228	(205)	2 899	2 957	3 018
Licences and permits		-	-	-	12	-	-	-	-	-	-	-	-	12	13	13
Agency services		322	423	423	468	401	313	416	429	357	273	239	400	4 465	4 670	4 885
Transfers and Subsidies - Operational		33 643	1 038	2 099	2 461	2 319	19 548	1 390	6 805	18 404	1 869	1 730	3 154	94 462	105 514	107 423
Other revenue		2 487	178	283	1 162	712	559	164	342	597	1 022	211	(2 263)	5 453	5 704	5 966
Cash Receipts by Source		61 912	26 463	25 237	26 316	22 849	43 289	21 444	29 270	39 951	25 197	22 477	32 253	376 656	411 776	440 280
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 499	189	7 162	9 016	3 987	4 761	2 980	591	9 827	8 939	6 991	(4 208)	60 736	71 618	79 488
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(0)	18	18	18	18	18	18	18	18	18	18	37	221	221	221
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		311	-	-	-	-	-	-	-	-	-	-	(311)	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		72 721	26 670	32 418	35 350	26 854	48 069	24 442	29 880	49 797	34 154	29 487	27 772	437 614	483 615	519 990
Cash Payments by Type																
Employee related costs		10 148	11 155	11 802	11 942	17 883	12 417	12 190	12 190	12 190	11 665	11 907	13 437	148 924	157 684	168 533
Remuneration of councillors		478	521	521	521	522	522	515	551	515	493	487	855	6 500	6 801	7 107
Interest		-	24	24	24	24	24	24	24	24	24	24	48	290	140	109
Bulk purchases - Electricity		23 122	11 636	9 905	9 520	7 405	10 296	7 361	9 199	8 362	9 253	7 978	(138)	113 900	131 782	152 472
Acquisitions - water & other inventory		375	708	783	1 078	950	494	877	1 372	929	1 099	991	1 515	11 172	11 685	12 216
Contracted services		139	1 063	1 483	1 482	2 037	1 041	1 550	3 542	3 729	2 662	3 431	5 574	27 736	34 225	32 266
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	7	2	3	1	1	19	1	74	12	14	86	220	230	241
Other expenditure		2 351	1 857	1 160	4 224	2 450	2 652	3 147	1 459	4 930	1 116	4 692	7 674	37 711	37 423	36 426
Cash Payments by Type		36 613	26 971	25 681	28 794	31 273	27 447	25 681	28 338	30 754	26 323	29 524	29 052	346 452	379 969	409 369
Other Cash Flows/Payments by Type																
Capital assets		-	6 907	9 870	8 322	10 453	7 874	6 902	7 063	6 778	4 168	1 965	10 265	80 568	86 969	79 788
Repayment of borrowing		-	-	492	-	-	492	-	-	-	-	-	492	1 969	474	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		36 613	33 878	36 043	37 116	41 725	35 813	32 584	35 401	38 024	30 491	31 489	39 809	428 988	467 412	489 158
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the month/year beginning:		36 108	(7 208)	(3 625)	(1 766)	(14 871)	12 256	(8 142)	(5 522)	11 773	3 663	(2 002)	(12 038)	8 625	16 203	30 832
Cash/cash equivalents at the month/year end:		96 966	89 758	86 133	84 367	69 496	81 752	73 610	68 088	79 861	83 524	81 521	69 484	60 855	69 484	85 686

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 - M01 July													
Description	NT Code	Budget Year 2024/25									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	3 128	1 305	1 042	1 016	918	830	4 140	14 526	26 906	21 430		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10 373	1 799	762	674	691	346	1 718	7 968	24 331	11 397		
Receivables from Non-exchange Transactions - Property Rates	1400	14 220	2 200	1 396	1 184	1 075	996	8 661	23 087	52 819	35 003		
Receivables from Exchange Transactions - Waste Water Management	1500	1 752	881	639	600	517	549	2 806	8 736	16 482	13 209		
Receivables from Exchange Transactions - Waste Management	1600	1 676	639	444	427	356	360	1 896	4 935	10 732	7 973		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	1 217	916	906	900	864	865	5 187	8 937	19 793	16 754		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 711)	36	15	16	11	11	76	332	(2 213)	447		
Total By Income Source	2000	29 657	7 776	5 205	4 819	4 432	3 958	24 483	68 586	148 915	106 278	-	-
2023/24 - totals only		18 241	7 871	5 758	4 861	4 229	4 016	24 413	69 785	139 175	107 305		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 592	161	87	72	70	67	608	349	4 006	1 166		
Commercial	2300	9 119	1 968	1 110	1 021	1 191	736	3 892	12 529	31 566	19 370		
Households	2400	17 946	5 647	4 008	3 726	3 171	3 155	19 983	55 709	113 343	85 743		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	29 657	7 776	5 205	4 819	4 432	3 958	24 483	68 586	148 915	106 278	-	-

The outstanding debtors amount to R 148.915 million for July 2024. A total of R101.459 million is over 120 days. R 113.343 million (76.11%) of the outstanding amounts are owed by Households. As most of Cederberg's population falls within the low category income group, this category has the highest outstanding amount. Stringent credit control measures are however applied. Electricity is cut once per month and arrear accounts are also put on auxiliary.

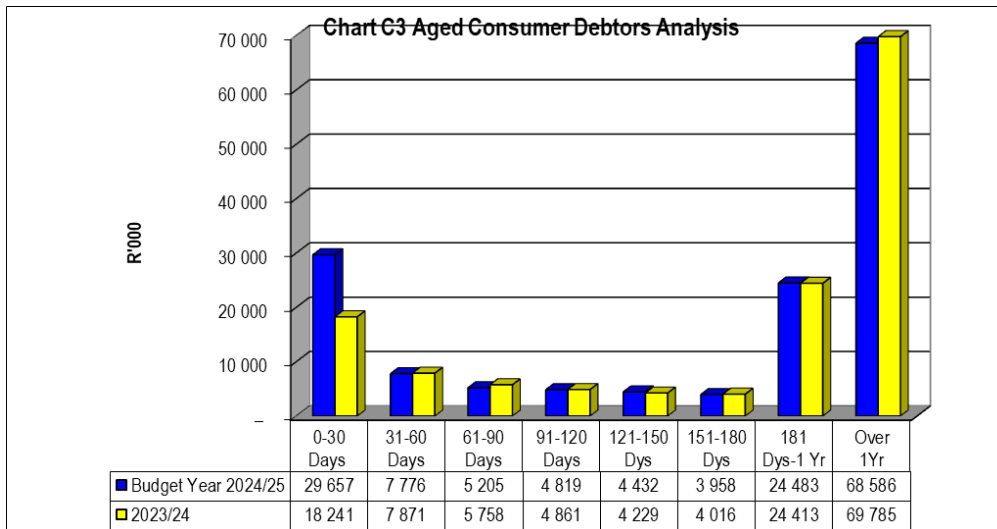


Figure 14: Chart C3 Aged Debtors Analysis

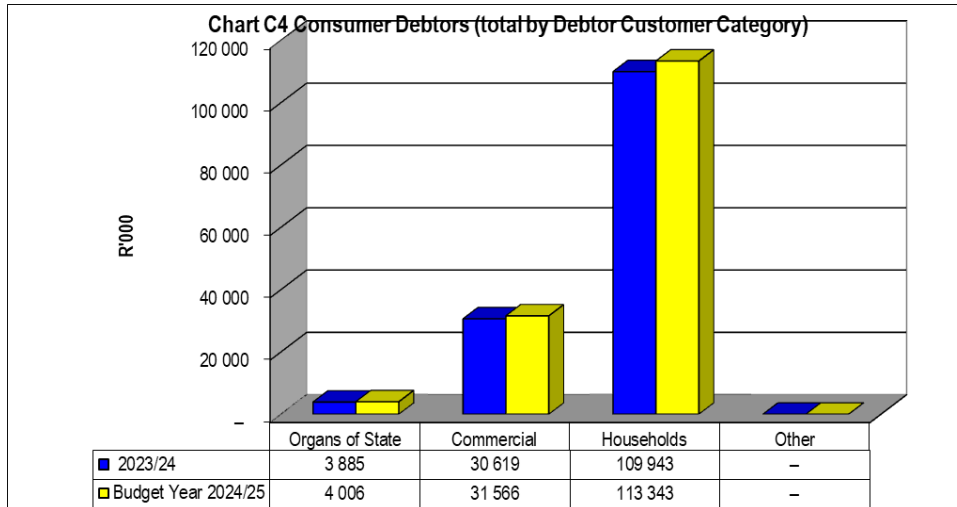


Figure 15: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July												
Description	NT Code	Budget Year 2024/25									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	8 030	8 018	-	-	-	-	-	-	-	16 047	12 935
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	25	-	-	-	-	-	-	-	-	25	1 729
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	7	1 020	-	-	-	-	-	439	-	1 466	4 928
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	8 061	9 038	-	-	-	-	-	439	-	17 538	19 591

The Municipality's outstanding creditors at the end of July 2024 amount to R 17.538 million. The outstanding amounts due to Eskom have been accounted for under long term liabilities (Arrangements). The municipality participates in the Municipal Debt Relief per Circular 124 and is monitored on a monthly basis. The outstanding invoices under "other" are in dispute and will be paid on settlement of dispute. The Eskom reflected under 31 – 60 days are provisions made for the 23-24 financial year. These invoices were due and paid in August and were paid before/ on due date.

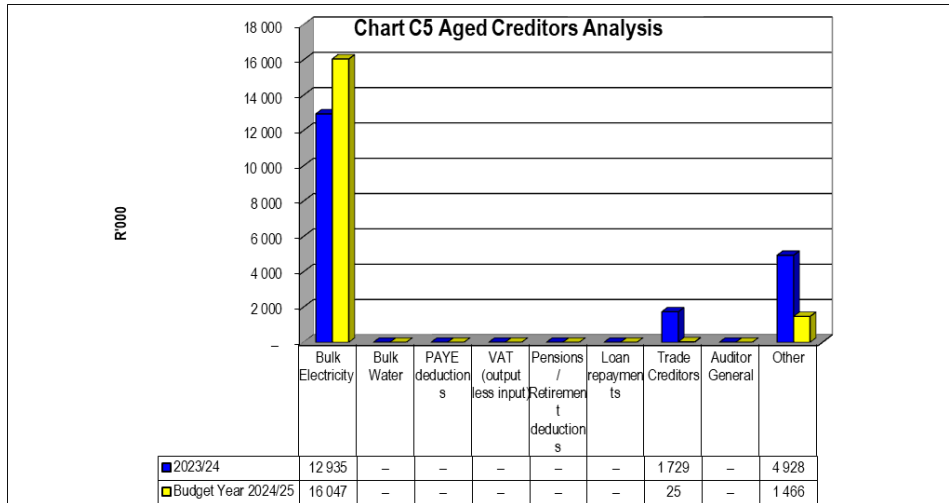


Figure 16: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	8.05%	0	0		34 626	759	-	31 997	67 383
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	8.25%	0	0		16 608	254	-	4 000	20 862
														-
														-
Municipality sub-total										51 234	1 014	-	35 997	88 245
Entities														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									51 234	1 014	-	35 997	88 245

The Municipality has Call investment accounts with a balance of R 88.245 million at the end of July 2024. The main purpose of the call accounts is to ring fence conditional grants and any surplus funds.

2.4 Long Term Liabilities

REPORT TO FINANCE PORTFOLIO COMMITTEE

CEDERBERG MUNICIPALITY

SUMMARY OF EXTERNAL LOANS FOR JULY 2025

Borrowing Institution	Balance 01 July 2024	Interest Capital July 2024	Repayment July 2024	Interest Paid	Received	Balance at 31 July 2024	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R 446 903.85	R -	R -	R -	R -	R 446 903.85	18.52%	
ABSA (038-7230-0993)	R 764 358.49	R -	R -	R -	R -	R 764 358.49	31.67%	
ABSA (038-7230-0994)	R 451 984.38	R -	R -	R -	R -	R 451 984.38	18.73%	
ABSA (038-7230-0995)	R 598 681.78	R -	R -	R -	R -	R 598 681.78	24.80%	
Office Equipment - Printers Sky Metro	R 181 222.08	R 1 779.21	R 31 250.00	R -	R -	R 151 751.29	6.29%	
	R 2 443 150.58	R 1 779.21	R 31 250.00	R -	R -	R 2 413 679.79	100%	R -

Figure 17: 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 - M01 July										
Description	Ref	2023/24	Budget Year 2024/25							
		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:		109 335	83 135	83 135	31 181	31 181	31 181	-		83 135
Local Government Equitable Share		65 984	71 545	71 545	29 810	29 810	29 810	-		71 545
Finance Management		2 132	2 000	2 000	-	-	-	-		2 000
EPWP Incentive		1 658	1 534	1 534	-	-	-	-		1 534
Municipal Infrastructure Grant (PMU)		894	880	880	162	162	162	-		880
Municipal Infrastructure Grant (VAT)		2 061	2 181	2 181	401	401	401	-		2 181
Regional Bulk Infrastructure Grant (VAT)	3	-	1 934	1 934	-	-	-	-		1 934
Water Services Infrastructure Grant (VAT)		587	1 304	1 304	157	157	157	-		1 304
Integrated National Electrification Grant (VAT)		35 000	1 757	1 757	652	652	652	-		1 757
Municipal Disaster Response Grant (VAT)		1 018	-	-	-	-	-	-		-
Provincial Government:		11 993	11 326	11 326	2 461	2 461	2 461	-		11 326
Transport Infrastructure Grant		-	-	-	-	-	-	-		-
Library Services: MRFG		6 357	6 288	6 288	2 096	2 096	2 096	-		6 288
Thusong Service Centre (Sustainability Operational Support)		120	-	-	-	-	-	-		-
CDW Support		151	151	151	-	-	-	-		151
Human Settlement Development Grant		1 802	3 844	3 844	365	365	365	-		3 844
Financial Management Capability Grant		1 058	-	-	-	-	-	-		-
Municipal Interventions Grant (VAT)		52	-	-	-	-	-	-		-
Municipal Water Resilience Grant (VAT)		652	1 043	1 043	-	-	-	-		1 043
Loadshedding Relief Grant (Vat)		-	-	-	-	-	-	-		-
Municipal Energy Resilience Grant		500	-	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant		300	-	-	-	-	-	-		-
Municipal Financial Recovery Services		1 000	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	121 327	94 462	94 462	33 643	33 643	33 643	-		94 462
Capital Transfers and Grants										
National Government:		24 443	47 842	47 842	8 065	8 065	8 065	-		47 842
Municipal Infrastructure Grant (MIG)		13 743	14 537	14 537	2 673	2 673	2 673	-		14 537
Regional Bulk Infrastructure Grant (RBIG)		-	12 897	12 897	-	-	-	-		12 897
Water Services Infrastructure Grant		3 913	8 696	8 696	1 043	1 043	1 043	-		8 696
Integrated National Electrification Grant (INEG)		-	11 712	11 712	4 348	4 348	4 348	-		11 712
Municipal Disaster Response Grant		6 787	-	-	-	-	-	-		-
Provincial Government:		7 771	12 893	12 893	2 434	2 434	2 434	-		12 893
Human Settlement Development Grant (Capital)		3 063	5 936	5 936	2 434	2 434	2 434	-		5 936
Municipal Interventions Grant		348	-	-	-	-	-	-		-
Municipal Water Resilience Grant		4 348	6 957	6 957	-	-	-	-		6 957
Loadshedding Relief Grant		-	-	-	-	-	-	-		-
Library Services MRF Capital		13	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	32 215	60 734	60 734	10 499	10 499	10 499	-		60 734
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	153 542	155 196	155 196	44 141	44 141	44 141	-		155 196

Table 16: SC7(1) Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July										
Description	Ref	2023/24	Budget Year 2024/25							
		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:		105 626	83 135	83 135	29 890	29 890	6 928	22 962	331.4%	83 135
Local Government Equitable Share		67 058	71 545	71 545	29 810	29 810	5 962	23 848	400.0%	71 545
Finance Management		1 508	2 000	2 000	44	44	167	(123)	-73.8%	2 000
EPWP Incentive		1 658	1 534	1 534	-	-	128	(128)	-100.0%	1 534
Municipal Infrastructure Grant (PMU)		894	880	880	36	36	73	(37)	-50.4%	880
Municipal Infrastructure Grant (VAT)		1 992	2 181	2 181	-	-	182	(182)	-100.0%	2 181
Regional Bulk Infrastructure Grant (VAT)		-	1 934	1 934	-	-	161	(161)	-100.0%	1 934
Water Services Infrastructure Grant (VAT)		551	1 304	1 304	-	-	109	(109)	-100.0%	1 304
Integrated National Electrification Grant (VAT)		31 963	1 757	1 757	-	-	146	(146)	-100.0%	1 757
Municipal Disaster Response Grant (VAT)		2	-	-	-	-	-	-	-	-
Provincial Government:		9 429	11 326	11 326	429	429	944	(515)	-54.5%	11 326
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		5 732	6 288	6 288	429	429	524	(95)	-18.1%	6 288
Thusong Service Centre (Sustainability Operational Support)		1	-	-	-	-	-	-	-	-
CDW Support		10	151	151	-	-	13	(13)	-100.0%	151
Human Settlement Development Grant		1 756	3 844	3 844	-	-	320	(320)	-100.0%	3 844
Financial Management Capability Grant		499	-	-	-	-	-	-	-	-
Municipal Interventions Grant (VAT)		253	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant (VAT)		179	1 043	1 043	-	-	87	(87)	-100.0%	1 043
Loadshedding Relief Grant (Vat)		198	-	-	-	-	-	-	-	-
Municipal Energy Resilience Grant		300	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant		500	-	-	-	-	-	-	-	-
Municipal Financial Recovery Services		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		115 054	94 462	94 462	30 319	30 319	7 872	22 447	285.2%	94 462
Capital expenditure of Transfers and Grants										
National Government:		17 217	47 842	47 842	-	-	3 987	(3 987)	-100.0%	47 842
Municipal Infrastructure Grant (MIG)		13 248	14 537	14 537	-	-	1 211	(1 211)	-100.0%	14 537
Regional Bulk Infrastructure Grant (RBIG)		-	12 897	12 897	-	-	1 075	(1 075)	-100.0%	12 897
Water Services Infrastructure Grant		3 913	8 696	8 696	-	-	725	(725)	-100.0%	8 696
Integrated National Electrification Grant (INEG)		40	11 712	11 712	-	-	976	(976)	-100.0%	11 712
Municipal Disaster Response Grant		16	-	-	-	-	-	-	-	-
Provincial Government:		7 462	12 893	12 893	-	-	1 074	(1 074)	-100.0%	12 893
Human Settlement Development Grant (Capital)		3 063	5 936	5 936	-	-	495	(495)	-100.0%	5 936
Municipal Interventions Grant		739	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		2 330	6 957	6 957	-	-	580	(580)	-100.0%	6 957
Loadshedding Relief Grant		1 319	-	-	-	-	-	-	-	-
Library Services MRF Capital		12	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		24 680	60 734	60 734	-	-	5 061	(5 061)	-100.0%	60 734
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		139 734	155 196	155 196	30 319	30 319	12 933	17 386	134.4%	155 196

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 - M01 July										
Summary of Employee and Councillor remuneration	Ref	2023/24			Budget Year 2024/25					
		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		5 306	5 661	5 661	425	425	454	(28)	-6%	5 661
Pension and UIF Contributions		66	80	80	-	-	6	(6)	-100%	80
Medical Aid Contributions		84	89	89	5	5	7	(2)	-26%	89
Motor Vehicle Allowance		240	252	252	20	20	20	(0)	-1%	252
Cellphone Allowance		386	420	420	28	28	34	(6)	-18%	420
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 081	6 502	6 502	478	478	521	(43)	-8%	6 502
% increase	4		6.9%	6.9%						6.9%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 206	4 511	4 511	276	276	359	(83)	-23%	4 511
Pension and UIF Contributions		139	167	167	13	13	14	(1)	-6%	167
Medical Aid Contributions		46	55	55	4	4	5	(0)	-5%	55
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		156	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		220	367	367	10	10	30	(20)	-66%	367
Cellphone Allowance		103	216	216	9	9	17	(8)	-48%	216
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	7	7	0	0	1	(1)	-98%	7
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		4 870	5 323	5 323	313	313	425	(112)	-26%	5 323
% increase	4		9.3%	9.3%						9.3%
Other Municipal Staff										
Basic Salaries and Wages		86 133	98 423	98 423	6 427	6 427	8 069	(1 643)	-20%	98 423
Pension and UIF Contributions		13 564	16 171	16 171	1 101	1 101	1 327	(226)	-17%	16 171
Medical Aid Contributions		4 251	5 755	5 755	430	430	467	(36)	-8%	5 755
Overtime		4 792	5 779	5 779	418	418	475	(58)	-12%	5 779
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		7 048	6 940	6 940	523	523	566	(43)	-8%	6 940
Cellphone Allowance		403	355	355	30	30	29	1	3%	355
Housing Allowances		340	385	385	22	22	32	(9)	-30%	385
Other benefits and allowances		5 374	6 092	6 092	454	454	497	(43)	-9%	6 092
Payments in lieu of leave		-	1 388	1 388	113	113	113	-	-	1 388
Long service awards		493	551	551	42	42	42	-	-	551
Post-retirement benefit obligations	2	1 300	1 463	1 463	152	152	112	40	35%	1 463
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		454	486	486	38	38	41	(3)	-7%	486
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		124 151	143 787	143 787	9 750	9 750	11 770	(2 020)	-17%	143 787
% increase	4		15.8%	15.8%						15.8%
Total Parent Municipality		135 102	155 612	155 612	10 541	10 541	12 716	(2 175)	-17%	155 612
TOTAL SALARY, ALLOWANCES & BENEFITS		135 102	155 612	155 612	10 541	10 541	12 716	(2 175)	-17%	155 612
% increase	4		15.2%	15.2%						15.2%
TOTAL MANAGERS AND STAFF		129 021	149 110	149 110	10 063	10 063	12 195	(2 132)	-17%	149 110

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
Month	2023/24	Budget Year 2024/25							
	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	324	4 950	4 950	-		4 950	-		
August	1 666	6 907	6 907	-		11 857	-		
September	930	9 870	9 870	-		21 727	-		
October	5 278	8 322	8 322	-		30 049	-		
November	4 045	10 453	10 453	-		40 502	-		
December	2 554	7 874	7 874	-		48 375	-		
January	631	6 902	7 943	-		56 319	-		
February	2 363	7 063	6 358	-		62 677	-		
March	11 347	6 778	6 442	-		69 120	-		
April	4 373	4 168	4 168	-		73 288	-		
May	10 916	1 965	1 965	-		75 253	-		
June	(2 317)	5 315	5 315	-		80 568	-		
Total Capital expenditure	42 110	80 568	80 568	-					

The Municipality has a capital budget of R 80.568 million. It has incurred expenditure of R 0.00 on the capital budget. Most of the projects are in their procurement stages. There are no commitments currently captured on the system.

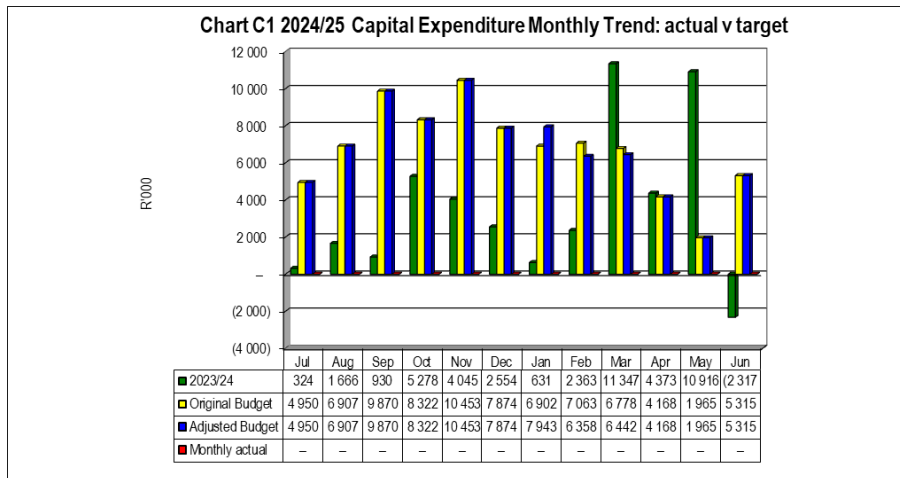


Figure 18: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M01 July										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class	1									
Infrastructure		13 576	56 065	56 065	-	-	4 700	4 700	100.0%	56 065
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	11 712	11 712	-	-	2 000	2 000	100.0%	11 712
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	11 712	11 712	-	-	2 000	2 000	100.0%	11 712
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 366	22 746	22 746	-	-	-	-	-	22 746
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		3 303	3 913	3 913	-	-	-	-	-	3 913
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 063	18 833	18 833	-	-	-	-	-	18 833
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		7 209	19 107	19 107	-	-	1 600	1 600	100.0%	19 107
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7 209	19 107	19 107	-	-	1 600	1 600	100.0%	19 107
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2 500	2 500	-	-	1 100	1 100	100.0%	2 500
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	2 500	2 500	-	-	1 100	1 100	100.0%	2 500
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	530	10 153	10 153	-	-	250	250	100.0%	10 153
Community Facilities	530	10 153	10 153	-	-	250	250	100.0%	10 153
Halls	530	10 153	10 153	-	-	250	250	100.0%	10 153
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		1 452	1 071	1 071	-	-	-	-		1 071
Computer Equipment		1 452	1 071	1 071	-	-	-	-		1 071
Furniture and Office Equipment		85	-	-	-	-	-	-		-
Furniture and Office Equipment		85	-	-	-	-	-	-		-
Machinery and Equipment		3 283	705	1 018	-	-	313	313	100.0%	1 018
Machinery and Equipment		3 283	705	1 018	-	-	313	313	100.0%	1 018
Transport Assets		18 745	1 210	1 167	-	-	(43)	(43)	100.0%	1 167
Transport Assets		18 745	1 210	1 167	-	-	(43)	(43)	100.0%	1 167
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	37 671	69 205	69 475	-	-	5 220	5 220	100.0%	69 475

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 - M01										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		253	4 143	4 143	-	-	-	-	-	4 143
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1 100	1 100	-	-	-	-	-	1 100
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	1 100	1 100	-	-	-	-	-	1 100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		253	3 043	3 043	-	-	-	-	-	3 043
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		253	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	3 043	3 043	-	-	-	-	-	3 043
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

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

Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	253	4 143	4 143	-	-	-	-	-	4 143

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 - M01 July										
Description	Ref	2023/24	Budget Year 2024/25							
		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		16 411	18 959	18 959	787	787	1 536	749	48.7%	18 959
Roads Infrastructure		7 928	9 549	9 549	446	446	796	350	43.9%	9 549
Roads		6 118	7 959	7 959	446	446	663	217	32.7%	7 959
Road Structures		1 810	1 590	1 590	-	-	133	133	100.0%	1 590
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		684	1 053	1 053	41	41	88	47	53.6%	1 053
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		675	988	988	41	41	82	42	50.5%	988
Attenuation		8	65	65	-	-	5	5	100.0%	65
Electrical Infrastructure		668	1 275	1 275	17	17	62	45	72.7%	1 275
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		668	1 275	1 275	17	17	62	45	72.7%	1 275
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 074	954	954	10	10	79	70	87.7%	954
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		55	54	54	-	-	4	4	100.0%	54
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 019	900	900	10	10	75	65	86.9%	900
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 443	5 356	5 356	273	273	446	173	38.8%	5 356
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 338	5 241	5 241	273	273	437	164	37.5%	5 241
Waste Water Treatment Works		106	115	115	0	0	10	9	96.6%	115
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		613	772	772	-	-	64	64	100.0%	772
Landfill Sites		613	772	772	-	-	64	64	100.0%	772
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	7 985	9 530	9 530	546	546	794	249	31.3%	9 530
Community Facilities	6 955	8 160	8 160	476	476	680	204	29.9%	8 160
Halls	812	1 070	1 070	50	50	89	39	43.6%	1 070
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	80	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	23	50	50	-	-	4	4	100.0%	50
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	6 041	7 039	7 039	426	426	587	160	27.4%	7 039
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 029	1 370	1 370	69	69	114	45	39.3%	1 370
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 029	1 370	1 370	69	69	114	45	39.3%	1 370
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	64	675	675	-	-	56	56	100.0%	675
Operational Buildings	64	675	675	-	-	56	56	100.0%	675
Municipal Offices	64	675	675	-	-	56	56	100.0%	675
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		155	148	148	-	-	12	12	100.0%	148
Computer Equipment		155	148	148	-	-	12	12	100.0%	148
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		3	251	251	-	-	21	21	100.0%	251
Machinery and Equipment		3	251	251	-	-	21	21	100.0%	251
Transport Assets		4 811	3 931	3 931	245	245	328	83	25.3%	3 931
Transport Assets		4 811	3 931	3 931	245	245	328	83	25.3%	3 931
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	29 428	33 494	33 494	1 577	1 577	2 747	1 169	42.6%	33 494

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

2.9 Other supporting documents

Cederberg Local Municipality Bank Reconciliation JULY 2024

	Amount
Bank Statement Balance	10 753 222.15
72194774	-0.00
72194480	-151 650.00
82163324	10 630 503.25
32630263	274 368.90
Cashbook Balance	8 715 393.07
39999010203	-
39999010204	-
39999010301	53 172.56
39999010302	925 354.90
39999010303	-
39999010305	-606 466.94
39999010701	6 263 436.81
39999010702	626 950 363.40
39999010703	-624 241 582.66
39999010704	468 879.67
39999010705	-1 084 964.67
39999010802	6 310.14
39999010805	-19 110.14
39999010902	75 252.86
39999010905	-75 252.86
Difference	<u>2 037 829.08</u>
Reconciling Items	
	Difference
Cashier Receipts	-572 566.15
Bank Deposits	-136 474.40
Outstanding EFT Payments	320 944.10
Post Office	-26 252.93
Wages, Salaries and Council	2 127 101.66
Other	325 076.80
	<u>2 037 829.08</u>
Unreconciled Difference	0.0

Figure 19: Bank Reconciliation

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

I, G.F. Matthyse, the Municipal Manager of Cederberg Municipality, hereby certify that –

(Mark as appropriate)

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

For the month of July 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

G.F. Matthyse

Municipal Manager of Cederberg Municipality – WC012

Signature

Date: 2024-08-15

A handwritten signature in black ink, consisting of a large, stylized loop followed by a horizontal line extending to the right.