

# **CEDERBERG MUNICIPALITY**

## **Monthly Budget Statement**

**AUGUST 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 August 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	30 250 187.76	98 844 229.49	75 248 278.00	23 595 951.49	31.36%
Total Operating Expenditure	336 366 474.72	451 160 155.00	451 160 155.00	41 398 304.34	69 980 872.65	73 383 311.00	- 3 402 438.35	-4.64%
Surplus/(Deficit)	73 625 532.43	329 504.00	329 504.00	- 11 148 116.58	28 863 356.84	1 864 967.00	26 998 389.84	1447.66%
Capital Transfers and Subsidies (Monetary allocations)	24 679 654.60	60 734 349.00	60 734 349.00	2 225 848.46	2 225 848.46	10 122 394.00	- 7 896 545.54	-78.01%
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	- 8 922 268.12	31 089 205.30	11 987 361.00	19 101 844.30	159.35%
Total Capital Expenditure	42 109 738.21	80 568 025.00	80 568 025.00	2 225 848.46	2 225 848.46	11 857 274.00	- 9 631 425.54	-81.23%

Actuals for operating revenue and expenditure were above and below YTD budget respectively. Variances for revenue was 31.36% above whilst the variance for operating expenditure was 4.64% below YTD budget.

The operating revenue realised is R 23.596 million above YTD budget while operating expenditure was R 3.402 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 9.631 million below YTD budget. The total budget is approved at R80.568 million and R 2.226 million 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 August 2024.

**Table 2: Revenue by Source**

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August									
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									
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	125 858	135 874	135 874	12 899	27 593	22 646	4 948	21.85%	135 874
Service charges - Water	31 480	33 443	33 443	1 872	4 404	5 574	(1 170)	-20.99%	33 443
Service charges - Waste Water Management	14 380	15 305	15 305	1 250	2 484	2 551	(67)	-2.64%	15 305
Service charges - Waste management	12 797	14 436	14 436	1 143	2 315	2 406	(91)	-3.77%	14 436
Sale of Goods and Rendering of Services	4 560	4 926	4 926	333	855	821	34	4.17%	4 926
Agency services	4 300	4 465	4 465	383	705	744	(39)	-5.21%	4 465
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 316	6 698	6 698	548	1 118	1 116	2	0.18%	6 698
Interest earned from Current and Non Current Assets	5 092	1 150	1 150	753	1 799	192	1 608	838.79%	1 150
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	970	784	784	53	101	131	(29)	-22.55%	784
Licence and permits	11	12	12	-	-	2	(2)	-100.00%	12
Operational Revenue	1 556	527	527	1	38	88	(50)	-57.24%	527
<b>Non-Exchange Revenue</b>									
Property rates	73 693	75 998	75 998	5 393	19 754	12 666	7 087	55.95%	75 998
Surcharges and Taxes	-	1	1	-	-	0	(0)	-100.00%	1
Fines, penalties and forfeits	4 042	34 907	34 907	678	1 353	5 818	(4 465)	-76.75%	34 907
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	115 054	94 462	94 462	3 813	34 132	15 744	18 389	116.80%	94 462
Interest	4 208	4 353	4 353	369	737	726	11	1.57%	4 353
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 629	4 601	4 601	761	1 456	767	689	89.88%	4 601
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	2 046	19 549	19 549	-	-	3 258	(3 258)	-100.00%	19 549
Discontinued Operations	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>409 992</b>	<b>451 490</b>	<b>451 490</b>	<b>30 250</b>	<b>98 844</b>	<b>75 248</b>	<b>23 596</b>	<b>31.36%</b>	<b>451 490</b>

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

**Service Charges - Electricity:** The variance is 21.85% above YTD budget. More purchase of electricity as no load-shedding has been implemented.

**Service Charges – Water:** The variance is 20.99% below YTD budget. This is due to the reversal of internal charges. Water sales are also lower than anticipated.

**Interest earned from Current and Non-Current Assets:** 838.79% above YTD budget. This is due to additional income from interest earned on investments. This line item is not budgeted excessively as interest is dependent on the balance of the bank accounts. Adjustments will be made during the adjustment budget process.

**Rental from Fixed Assets:** The variance is 22.55% below YTD budget. Actuals are lower than anticipated.

**Licence and Permits:** No transactions to date.

**Operational Revenue:** The variance is 57.24% below YTD budget. Actuals are lower than anticipated.

**Property Rates:** The variance is 55.95% above YTD budget. This is due to the annual billing for property rates. This variance will stabilize throughout the year.

**Surcharges and Taxes:** No transactions to date

**Fines, penalties and forfeits:** Fines issued is 76.75 % below YTD budget. The service provider is on site and operational. Cameras are operational.

**Transfers and Subsidies Operational:** The variance is 116.8% above YTD budget due to various grants received, the Equitable share being the biggest.

**Operational Revenue (Non-Exchange):** This variance is 89.88% above YTD budget due to availability charges. Availability fees charged exceeds the budget. This is due to internal data cleansing and revenue enhancement exercise.

**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) - M02 August									
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
<b>Expenditure By Type</b>									
Employee related costs	129 021	149 110	149 110	10 089	20 152	24 323	(4 172)	-17.15%	149 110
Remuneration of councillors	6 081	6 502	6 502	474	953	1 042	(90)	-8.60%	6 502
Bulk purchases - electricity	105 503	113 900	113 900	15 001	21 930	18 983	2 947	15.52%	113 900
Inventory consumed	10 696	11 172	11 048	893	1 419	1 689	(270)	-15.97%	11 048
Debt impairment	-	54 088	54 088	4 507	9 015	9 015	-		54 088
Depreciation and amortisation	-	31 439	31 439	2 619	5 239	5 240	(1)	-0.02%	31 439
Interest	2 634	11 926	11 926	973	1 943	1 988	(45)	-2.25%	11 926
Contracted services	56 225	27 732	28 127	4 988	5 127	4 826	301	6.24%	28 127
Transfers and subsidies	190	220	220	3	3	31	(28)	-91.84%	220
Irrecoverable debts written off	-	-	-	-	-	-	-		-
Operational costs	26 016	37 712	37 441	1 850	4 202	5 020	(818)	-16.30%	37 441
Losses on Disposal of Assets	-	-	-	-	-	-	-		-
Other Losses	-	7 360	7 360	-	-	1 227	(1 227)	-100.00%	7 360
<b>Total Expenditure</b>	<b>336 366</b>	<b>451 160</b>	<b>451 160</b>	<b>41 398</b>	<b>69 981</b>	<b>73 383</b>	<b>(3 402)</b>	<b>-4.64%</b>	<b>451 160</b>

**Employee related cost:** Employee related cost is 17.15% below YTD budget. The salary and wage negotiations were finalized on 06 September and employees will receive back pay during September.

**Bulk Purchases – electricity:** The variance is 15.52% above YTD budget. The invoices for August are billed during the high demand season hence high demand tariffs were charged. There has also been no implementation of load-shedding thus far.

**Inventory Consumed:** This category is 15.97% below YTD budget. Expenditure is expected to increase, however fuel usage is monitored on a monthly basis and there has been a slight decrease in the fuel price for August.

**Transfers and Subsidies:** Only one transaction to date. This is based on affordability and demand for donations.

**Operational Costs:** Expenditure for operational costs is 16.30% below YTD budget. Generally, expenditure has not been incurred on several line items; however majority of variance is due to the fact that expenditure should still be incurred on the regional landfill site

**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	2 225 848	3.66%
Internally Generated Funds	19 833 676	-	0.00%
Total	80 568 025	2 225 848	2.76%

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

The capital expenditure is 81% below year to date budget and 2.76% 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 was held on Monday 19 August 2024. Tender Clarification meeting was held on 03 September 2024 and tender closure is Monday 23 September 2024.

ISUPG: The project is currently in its planning phase. PFR & Bulk Confirmation Submitted to Department

WSIG - WWTW Clanwilliam: Planning and Procurement Stage. The department is in the process of finalizing the design and tender documents. 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. Substation platform designs had to be reviewed and changes was made to platform design. Project will be moved to operating expenditure due to accounting treatment.

Water Resilience Grant: Tender for construction of Clanwilliam water treatment work filters was advertised 16 August 2024. Tender clarification meeting was held on 28 August 2024 and closing date is 17 September 2024. The Lamberts Bay Wellfield is currently in planning, design and EIA stage. Wadrift Reservoir tender was advertised and closed on 22 July 2024. Tender evaluation is in progress. Bid Evaluation and Adjudication Committee meetings will be scheduled.

**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. The Cash/ Cost coverage ratio has increased to 2.38 months and current ratio to 1.51:1.

### 1.3.2.5 Collection Rate

Collection Rate Assessment						
Total Aggregate Collection		Summary - Quarter 1				Q1
		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	Summary	46 444 918	35 306 712	11 138 207	76%	76%
2.Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!	#DIV/0!
3.Collection: <b>Property Rates</b>		18 503 196	10 145 606	8 357 589	55%	55%
4.Total average collection: <b>Electricity</b> (Municipal supplied areas)		16 735 630	15 828 407	907 223	95%	95%
5.Total average collection: <b>Water</b>		5 130 119	4 820 643	309 477	94%	94%
6.Total average collection: <b>Wastewater</b>		2 579 956	1 975 085	604 871	77%	77%
7.Total average collection: <b>Refuse</b>		2 215 826	1 787 252	428 575	81%	81%
8. 7.Total average collection: <b>Interest</b>		1 280 191	749 719	530 472	59%	59%

**Figure 2: Collection Rate**

The collection rate is 76% for August 2024. This is still an improvement from last year where collection rate was 71% for August 2024. Consumers were billed annually for property rates in July 2024 and have until September to pay their annual rates. This is the main reason for lower collection rate during the first quarter. The Municipality continues to implement strict credit control measures on consumers.

### 1.3.2.6 Monthly Financial Ratios


Cederberg Local Municipality				
Financial Ratios				
Financial year: 2024/25				
Ratio	Norm	YEAR	YTD	YTD
		Jun 2024	Jul 2024	Aug 2024
1 Capital expenditure to Total expenditure	10% - 20%	8.9%	0.0%	3.1%
2 Repairs and maintenance to PPE	8%	1.7%	0.1%	0.2%
3 Annual collection rate	95%	91.8%	88.8%	78.2%
4 Bad debts written off vs bad debt provision	100%	2.5%	0.0%	0.0%
5 Net debtors days	30 days	38	53	27
6 Cash/Cost coverage ratio	1 - 3 months	1.49	2.98	2.38
7 Current ratio	1.5 - 2:1	1.10	2.03	1.51
8 Capital cost as % of total operating expenditure	6% - 8%	0.1%	0.0%	0.1%
9 Debt (total borrowings) as a % of Revenue	< 45%	0.6%	3.6%	2.5%
10 Net operating surplus margin	0%	-1.5%	58.3%	29.2%
11 Electricity distribution losses	7% - 10%	8.69%	Annual	
12 Water distribution losses	15% - 30%	30.91%	Annual	
13 Revenue growth %	CPI		Annual	
14 Revenue growth % excl capital grants	>5%		Annual	
15 Creditors payment period	30 days	48	98	52
16 Irregular, fruitless and wasteful unauthorised exp.	0%			
17 Remuneration as % of total operating expenditure	25% - 40%	33.0%	36.9%	30.2%
18 Contracted services as a % of total operating expenditure	2% - 5%	11.9%	0.5%	7.3%
19 Capital budget implementation indicator	95% - 100%	75.3%	0.0%	18.8%
20 Operating expenditure budget implementation indicator	95% - 100%	86.1%	78.2%	95.4%
21 Operating revenue budget implementation indicator	95% - 100%	88.2%	182.3%	131.4%
22 Billed revenue budget implementation indicator	95% - 100%	101.3%	149.8%	122.8%

**Figure 3: Monthly Ratios**

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

# 1.3.3 Compliance in terms of Municipal Debt Relief

## 1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly		Notes/Comments
 <b>National Treasury</b> <b>Municipal Debt Relief</b> <b>MFMA Circular No. 124</b> <b>Municipal Finance Management Act No. 56 of 2003</b>		
<b>Municipality Self-Assessment</b>		
<b>Certificate of Compliance: Municipal Debt Relief Conditions for Application</b>		
<b>Period</b> <b>National Financial Year</b>	Aug/24 2024/25 WC012	
<b>Demarcation Code of Municipality being assessed</b>		
<b>District</b> <b>Demarcation Description</b>	#NAME? #NAME?	
I, G.F. Matlhyani, 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:		
<b>Municipal Debt Relief Conditions (Monthly reporting)</b>		
Choose from drop down list		
6.3+ 6.12 Maintaining the Eskom and bulk water current account – <small>(current account for the purposes of the exercise means the account for a single month's consumption)</small>		
6.12.2 - Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <small>Note - refer condition 6.12.2</small>	Yes	
6.12.2 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za?">https://guploadportal.treasury.gov.za?</a>	Yes	
6.12.2 - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	
6.3.1 - Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <small>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 errors" (March 2023 and / or subsequent current accounts) up to the date of NT approval of the application.</small>	Yes	
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 <a href="https://guploadportal.treasury.gov.za?">https://guploadportal.treasury.gov.za?</a>	Yes	
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?	No	
6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2024/25 Adopted MTREF	
6.4.1 - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	Yes	
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?	Yes	
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? <small>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to "balance" the budget and there is no realignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</small>	Yes	
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? <small>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no realignment between the provision for such with the state of assets/register, the Provincial Treasury must respond to this item as "No".</small>	Yes	
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)? <small>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</small>	NA - the MTREF is funded	
6.4.2 - If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) – aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022? <small>Note - only if the municipality does not have an FRP may "NA" be selected from the dropdown list.</small>	Na	
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 20 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes	
6.5 Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	
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 flow-meters to restrict the supply of water. A letter from the engineering department is included supporting this.
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 4.71 statement must include as part of the narratives the indigent information as the request for relief.	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 transnational tender. Awaiting feedback. The policy in place makes provision to restrict water to 6kl but also to increase the limit to 20kl
19	6.6	Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTRF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
19	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 4.71 monthly and quarterly statements) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter	
19	6.7.2	Note - although the norm and standard for collection (MFMA Circular No. 76) is a 90 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.		
19	6.7.3	- 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 (including 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 reasons) 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?	Yes	The municipality replaces all prepaid electricity meter (by virtue of damage of them) with smart meters.
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRF with a smart pre-paid meter?	Yes	The smart water and electricity meter policy has been adopted for the 24-25 financial year.
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 73 statements reflected the approach set out in 6.7.3 and 6.7.4?	Yes	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. Funds are also available in operating expenditure votes for the replacement of existing meters
26	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	
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 4.71 statement	N/A	
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, 96, 107 and 108) to the upload portal on <a href="https://gportal.treasury.gov.za/">https://gportal.treasury.gov.za/</a> ?	Yes	
29	6.9	Monitor and report on implementation -		
29	6.9.1	- MFMA section 73 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 73 reporting and recorded on the financial system as per the mSCOA data string? Note - condition 6.9.2 has a specific minor 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 <a href="https://gportal.treasury.gov.za/">https://gportal.treasury.gov.za/</a> ?	No FRP	
33	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 <a href="https://gportal.treasury.gov.za/">https://gportal.treasury.gov.za/</a> ? 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? Note - if any failure to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 4.1.1.	No	
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	
36	6.12	Note: there is a prohibition on municipal borrowing for three consecutive financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. It confirms that MFMA Circular no. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new borrowing from here forward into after the effective date of debt relief approval as envisaged in MFMA section 46. Short term borrowing including making use of an overdraft for in-year budgeting purposes are not considered within the ambit of this condition.		
37	6.12.1	For the duration of the Municipal Debt Relief (to ensure proper management of resources): - 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.
39	6.13	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 4.71 statement collected practice.	Yes	
40	6.14	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? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	Yes	
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? Note: By applying for Municipal Debt Relief as set out in paragraph 3.1 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 27 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be provided by the relevant processes for appointing an external mediator as envisaged in Chapter 4 of the Municipal Systems Act, 2000, ensuring 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 water 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.	No	

PT: HOD/NT / MM Name: \_\_\_\_\_

Signature of HOD/NT/ MM: G.F. MATJHYSE

Date: 13/09/2024

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

**Figure 4: Municipal Compliance Certificate Municipal Debt Relief**

1.3.3.2 Municipal Debt Relief Performance across period of participation

Municipal Details		Part A		Part B				Part C				Part D				Part E				Part F																												
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	#NAME?	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	N/A	No	No	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Non Compliance				
2. August	#NAME?	WC012	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	No	No	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Non Compliance		
3. September	#NAME?	WC012																																										0%	Non Compliance			
4. October	#NAME?	WC012																																											0%	Non Compliance		
5. November	#NAME?	WC012																																											0%	Non Compliance		
6. December	#NAME?	WC012																																											0%	Non Compliance		
7. January	#NAME?	WC012																																												0%	Non Compliance	
8. February	#NAME?	WC012																																												0%	Non Compliance	
9. March	#NAME?	WC012																																												0%	Non Compliance	
10. April	#NAME?	WC012																																												0%	Non Compliance	
11. May	#NAME?	WC012																																												0%	Non Compliance	
12. June	#NAME?	WC012																																													0%	Non Compliance

**Figure 5: Municipal Self-Assessment Compliance Assessment**

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

Municipal Details		Part A		Part B				Part C				Part D				Part E				Part F																														
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	No	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	No	N/A	N/A	N/A	N/A	No	Yes	No	No	Yes	N/A	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	83%	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 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 83% for July 2024.

### 1.3.3.4 Collection Rate Information

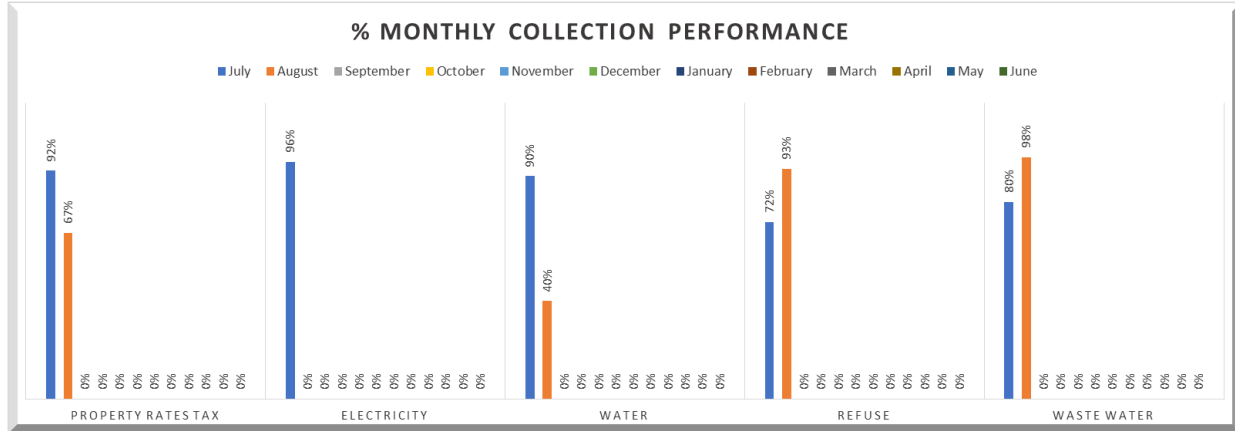


Figure 7: Monthly Collection Performance per service

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003				Municipal Details				
				Western Cape				
Code		District		Municipality		Period Monitored		No. Of Wards
WC012				Cederberg		2408		6

Collection Rate Assessment																				
Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2	Summary - Quarter 3				Q3	Summary - Quarter 4				Q4
	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 Collector for whole demarcation	46 444 918	35 596 712	11 138 207	76%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
2 Collector <u>not</u> Eskom supplied areas	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
3 Collection: Property Rates	18 503 196	10 145 606	8 357 589	55%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
4 Total average collection: Electricity (Municipal supplied areas)	16 755 630	15 809 407	907 223	95%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
5 Total average collection: Water	5 135 119	4 530 643	309 477	88%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
6 Total average collection: Wastewater	2 679 956	1 975 085	604 871	74%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
7 Total average collection: Refuse	2 215 626	1 787 252	428 375	81%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
8 Total average collection: Interest	1 280 131	749 719	530 412	58%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!

Figure 8: Collection Rate per Quarter

Collection Rate Assessment																		
Total Aggregate Collection		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 for July	R. Billing not collected	% Collection	Billing For August	Collection 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%	27 420 211	18 421 262	9 008 949	67%	-	-	-	-	46 444 918	16 306 712	11 138 207	76%	71%
2. Collection - unpaid demarcated areas		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Collection - Property Rates		5 129 623	4 934 156	465 947	92%	13 173 793	7 952 543	49%	-	-	-	-	-	18 503 154	10 145 006	8 357 589	55%	51%
4. Total average collection - Electricity (Municipal supplied areas)		7 865 054	7 548 310	307 699	96%	9 879 627	8 280 997	599 426	80%	-	-	-	-	16 732 610	15 838 487	907 123	85%	81%
5. Total average collection - Water		2 103 723	2 177 130	268 291	90%	2 968 396	2 401 310	11 184	80%	-	-	-	-	5 101 153	4 828 240	269 277	94%	91%
6. Total average collection - Wastewater		1 326 613	1 306 811	205 952	72%	1 321 526	1 095 624	244 105	83%	-	-	-	-	2 179 956	1 875 085	604 171	71%	67%
7. Total average collection - Refuse		1 028 343	820 309	208 054	80%	1 187 166	96 942	220 151	81%	-	-	-	-	2 215 024	1 787 232	428 575	81%	81%
8. 7. Total average collection - Interest		606 790	506 375	600 218	100%	1 173 108	881 144	0	13%	-	-	-	-	1 801 151	149 719	1 651 432	9%	9%

Complete This Section														Quarter 1 Performance Per Ward				Q1	
Services	Electricity Supplier	Ward Name & Number	1. July				2. August				3. September				Billing	Collection	R. Billing not collected		% Collection
			Billing For June	Collection in July	Rand Value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection	Billing For August	Collection in September	Rand Value of Billing not collected	% Collection					
Property Rates Tax	Parade (Electric & Non-Supplied)	Ward 1	352 106	533 270	0	140%	2 175 352	297 695	1 877 657	14%	-	-	-	-	2 557 460	839 963	1 726 496	32%	32%
Electricity			423 731	423 687	44	100%	13 212	10 129	3 084	77%	-	-	-	-	436 943	438 816	3 128	99%	99%
Water			17 119	9 844	7 275	58%	8 959	13 772	0	154%	-	-	-	-	26 078	23 625	2 453	92%	91%
Refuse			7 349	5 985	1 363	81%	7 874	7 031	843	89%	-	-	-	-	15 223	13 017	2 206	86%	86%
Waste Water			12 384	5 177	7 207	42%	12 466	17 318	0	139%	-	-	-	-	24 460	22 495	2 165	92%	90%
Interest	74 053	31 400	42 653	42%	72 790	2 665	70 125	4%	-	-	-	-	146 843	34 965	112 778	23%	23%		
Property Rates Tax	Parade (Electric & Non-Supplied)	Ward 2	831 230	798 525	32 704	96%	2 067 889	884 302	1 183 587	43%	-	-	-	-	2 809 139	1 082 627	1 726 201	38%	58%
Electricity			3 799 244	3 377 012	422 233	89%	4 032 614	3 967 785	64 829	98%	-	-	-	-	7 811 859	7 344 797	467 062	94%	94%
Water			775 880	739 491	36 389	95%	705 254	762 827	0	108%	-	-	-	-	1 481 134	1 502 338	(21 204)	102%	101%
Refuse			243 849	210 381	33 468	86%	274 607	257 524	16 683	94%	-	-	-	-	538 467	468 325	52 142	86%	90%
Waste Water			302 616	265 986	36 630	88%	322 711	313 752	8 959	97%	-	-	-	-	625 126	579 738	45 388	93%	93%
Interest	82 902	58 501	24 401	71%	98 858	69 713	29 145	71%	-	-	-	-	185 760	128 214	55 546	71%	71%		
Property Rates Tax	Parade (Electric & Non-Supplied)	Ward 3	1 320 282	1 147 066	173 215	87%	1 826 069	1 613 494	212 575	88%	-	-	-	-	3 146 951	2 760 560	386 391	88%	88%
Electricity			2 544 937	2 459 023	85 914	97%	3 419 094	3 325 011	94 083	97%	-	-	-	-	5 984 021	5 784 034	199 987	97%	97%
Water			830 225	760 792	69 433	92%	768 747	758 277	10 470	99%	-	-	-	-	1 589 972	1 523 089	66 883	95%	95%
Refuse			358 581	285 496	73 085	80%	409 155	362 137	47 018	89%	-	-	-	-	767 756	647 602	120 153	84%	84%
Waste Water			455 616	325 517	130 099	71%	504 158	419 802	84 356	83%	-	-	-	-	899 774	745 120	154 654	83%	78%
Interest	238 680	63 233	175 447	26%	(322 307)	181 860	0	-55%	-	-	-	-	(89 627)	246 993	(338 720)	-262%	-262%		
Property Rates Tax	Parade (Electric & Non-Supplied)	Ward 4	716 951	640 464	76 488	89%	2 008 034	661 010	1 347 024	33%	-	-	-	-	2 724 985	1 362 475	1 431 512	48%	48%
Electricity			372 779	384 477	0	106%	384 191	420 772	0	110%	-	-	-	-	766 971	820 349	(53 378)	106%	106%
Water			334 630	251 682	82 947	75%	368 801	335 230	33 570	91%	-	-	-	-	702 450	586 913	115 537	83%	83%
Refuse			165 881	103 289	62 592	62%	209 122	121 952	87 171	58%	-	-	-	-	375 031	225 240	149 793	60%	60%
Waste Water			174 020	81 559	92 462	47%	213 772	104 395	109 377	49%	-	-	-	-	387 793	185 964	201 829	48%	48%
Interest	241 193	54 481	186 711	23%	251 687	123 200	128 487	49%	-	-	-	-	492 879	177 881	315 298	36%	36%		
Property Rates Tax	Parade (Electric & Non-Supplied)	Ward 5	1 321 552	1 278 064	43 488	97%	3 748 462	1 380 744	2 367 718	31%	-	-	-	-	5 010 034	2 458 888	2 551 206	49%	49%
Electricity			714 494	894 032	0	125%	1 029 594	555 480	474 114	54%	-	-	-	-	1 744 088	1 449 512	294 576	83%	83%
Water			677 637	615 542	62 095	91%	642 395	572 951	69 444	89%	-	-	-	-	1 310 032	1 188 494	121 539	90%	90%
Refuse			244 968	213 242	31 726	87%	277 792	215 137	62 655	77%	-	-	-	-	522 760	428 379	94 381	82%	82%
Waste Water			298 883	205 964	92 918	69%	244 572	208 514	36 058	85%	-	-	-	-	543 664	454 478	89 177	76%	76%
Interest	173 638	92 889	80 749	54%	184 127	60 015	124 112	33%	-	-	-	-	307 765	120 064	187 701	40%	40%		
Property Rates Tax	Edinborough	Ward 6	757 280	526 966	230 313	70%	1 347 987	584 006	763 981	43%	-	-	-	-	2 106 267	1 110 972	994 294	53%	53%
Electricity			817	78	739	10%	921	921	-	100%	-	-	-	-	1 738	869	739	57%	57%
Water			233	79	154	34%	240	155	85	65%	-	-	-	-	473	254	219	49%	49%
Refuse			7 735	1 917	5 818	25%	8 913	2 761	6 152	31%	-	-	-	-	16 948	4 676	11 972	28%	28%
Waste Water			24 904	24 268	636	97%	13 855	2 823	11 022	20%	-	-	-	-	38 719	27 051	11 668	70%	70%
Interest	96 328	5 971	90 357	6%	98 242	5 691	92 551	6%	-	-	-	-	194 570	11 662	182 909	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		Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))															
Instruction - complete only with information of the current households registered as indigent with the municipality ( Do NOT include the information of all households unless explicitly stated otherwise)		As Per Debt Relief Application		Current Year - 2024/2025												2024/2025 - Monthly Monitoring	
Description	Ref	2024/2025 - Monthly Monitoring															
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
<b>Indigent Household service targets</b>	1																
<b>Water:</b> ( Include All Indigent households also in Eskom supplied areas )																	
Indigent HH's with piped water inside dwelling					2 167	2 227											
Indigent HH's with piped water inside yard (but not in dwelling)																	
Indigent HH's using public tap (at least min.service level)	2																
Indigent HH's with other water supply (at least min.service level)	3																
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>	4				2 167	2 227											
Indigent HH's using public tap (< min.service level)	5																
Indigent HH's with other water supply (< min.service level)	6																
Indigent HH's with No water supply	7																
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>	8																
<b>Total number of registered indigent households</b>	9				2 167	2 227											
<b>Status of Water meters:</b>																	
Number of Indigent HH's with prepaid Water																	
Number of Indigent HH's with conventional metered Water					2 167	2 227											
Number of Indigent HH's NOT metered currently - Water																	
Number of Indigent HH's with NO Water supply - No metering																	
<b>Total number of registered indigent households</b>	10				2 167	2 227											
<b>Status of unlimited supply of Water:</b>																	
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																	
<b>Total number of registered indigent households receiving unlimited supply - Water</b>	11																
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	12																
<b>Energy:</b> ( Include All Indigent households also in Eskom supplied areas )																	
Indigent HH's with Electricity (at least min.service level)																	
Indigent HH's with Electricity - prepaid (min.service level)																	
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>																	
Indigent HH's with Electricity (< min.service level)					5	27											
Indigent HH's with Electricity - prepaid (< min.service level)					2 071	2 109											
Indigent HH's with other energy sources																	
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>	5				2 076	2 136											
<b>Total number of registered indigent households</b>	6				2 076	2 136											
<b>Status of Electricity meters:</b>																	
Number of Indigent HH's with prepaid Electricity																	
Number of Indigent HH's with conventional metered Electricity					2 071	2 109											
Number of Indigent HH's NOT metered currently - Electricity					5	27											
Number of Indigent HH's with other energy sources - No metering																	
<b>Total number of registered indigent households</b>	12				2 076	2 136											
<b>Status of unlimited supply of Electricity:</b>																	
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																	
<b>Total number of registered indigent households receiving unlimited supply - Electricity</b>	13																
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	14																
<b>Number of ALL Households receiving Free Basic Service (including registered Indigent Households)</b>	7																
Water (6 kilolitres per household per month)					2 167	2 227											
Electricity/other energy (50kwh per household per month)					2 076	2 136											
<b>Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)</b>																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
<b>Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)</b>																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
<b>Total cost of FBS Water and Electricity provided to ALL Households</b>	8																
<b>Highest level of free service provided per household (ALL Households)</b>																	
Property rates (R value threshold)																	
Water (kilolitres per household per month)					6	6											
Sanitation (kilolitres per household per month)					245	245											
Sanitation (Rand per household per month)					50	50											
Electricity (kwh per household per month)					240	240											
Refuse (average litres per week)																	
<b>Revenue cost of subsidised services provided for ALL Households (R'000)</b>	9																
<b>Residential Category:</b> Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)	14(a)																
<b>PSI Category:</b> Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)	14(b)																
<b>Additional Subsidies:</b> Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																	
Water (in excess of 6 kilolitres per indigent household per month)	15																
Sanitation (in excess of free sanitation service to indigent households)	16																
Electricity/other energy (in excess of 50 kwh per indigent household per month)																	
Refuse (in excess of one removal a week for indigent households)																	
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
Other																	
<b>Total revenue cost of subsidised services provided</b>																	

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	3629350.963	2935979.49	693371.4735	3 629 350.96	2 935 979.49	693 371.47
Industrial	0	0	0	0.00	0.00	0.00
Business and Commercial	1629021.819	1476502.5	152519.3194	1 629 021.82	1 479 943.98	149 077.84
Agricultural	1313137.687	1028249.02	284888.667	1 313 137.69	1 027 334.73	285 802.96
Mining	0	0	0	0.00	0.00	0.00
State Owned for Public Purpose	386572.1287	79597.34	306974.7887	386 572.13	79 597.34	306 974.79
PSI	15469.37044	17560.19	-2090.819559	15 469.37	17 560.19	-2 090.82
PBO	3508.960583	3072.22	436.7405833	3 508.96	3 072.22	436.74
Multi Use	0	0	0	0.00	0.00	0.00
Vacant	243144.4981	151527.44	91617.05813	243 144.50	151 527.44	91 617.06
POW	0	0	0	0.00	0.00	0.00
Municipal	0	2602.51	-2602.51	0.00	2 602.51	-2 602.51
Other	0	3021.62	-3021.62	0.00	0.00	0.00
Total	<u>7220205.428</u>	<u>5698412.33</u>	<u>1522093.098</u>	<u>7 220 205.43</u>	<u>5 697 617.90</u>	<u>1522 587.53</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.

Action Plan -												
Ref	Focus Area	Item	Details	Responsible Official	Targeted Date	Residual Action	Status	Comments	POE	POE Status	Folder's Date	Period re-opening
1.			Monthly differences between the valuation roll/billing and the financial system billing need to be investigated	CEO		The municipality will investigate the differences	Not Yet Started				2024/09/13	-655R
2.			Methods to reduce % of non-compliance (short payment)	ST		ST should aware	Not Yet Started				2024/09/13	-655R
3.												
4.												
5.												
6.												
7.												
Intervention /Assistance Required												
Ref	Focus Area	Item	Details of Assistance Required	Responsible Official	Targeted Date	Details of Assistance Provided	Status	Comments	POE	POE Status	Folder's Date	Period re-opening
1.												
2.												

### 1.3.3.7 Reconciliation of payments to Bulk Suppliers

Bulk Electricity Payments - August 2024	
Payment Amount as per mSCOA Data String M02 August 2024	<b>R 7 976 957.04</b>
Proof of Payment uploaded (Payments to Eskom per PoP's)	<b>R 16 232 722.56</b>
Difference	<b>8 255 765.52</b>
Provision for year end creditors paid in August	<b>R 8 001 957.77</b>
Nett Difference	<b>253 807.75</b>
PoP's included but not on string	<b>77 594.22</b>
Difference To be investigated	<b>176 213.53</b>

LOCATION	ACC NUMBER	VOTE NO.	Amount	Due Date	Payment Date	Month end July	Invoice Date	Due Date	Amount	Month End August	Payment Date	
ALGERIA BOSBOUSTASIE 5001886097	5001886097	01-6642-4598-00	R 1 305.55	29-07-2024	29-07-2024	12-07-2024	06-08-2024	31-08-2024	R 1 614.59	10-09-2024	20-08-2024	2 920.14
ONTSOLTINGSAANLEG 5377939292	5377939292	01-6655-4598-00	R 5 740.20	17-08-2024	14-08-2024	12-07-2024	16-08-2024	16-09-2024	R 5 900.26	10-09-2024	05-09-2024	11 640.46
CDAL PROEFPLAAS 5421499776	5421499776	01-6694-4440-00	R 7 430.38	29-07-2024	29-07-2024	12-07-2024	06-08-2024	31-08-2024	R 9 211.73	10-09-2024	29-08-2024	16 642.11
EBAY DORP 5633644454	5633644454	01-6694-4440-00	R 586 928.32	16-08-2024	14-08-2024	12-07-2024						586 928.32
WADRIET 1 POMPSTASIE 5710236842	5710236842	01-6655-4598-00	R 72 837.96	23-08-2024	20-08-2024	12-07-2024						72 837.96
LBAY DORP 6627012482	6627012482	01-6694-4440-00	R 2 681 618.31	22-08-2024	20-08-2024	12-07-2024						2 681 618.31
CDAL DORP 6779486465	6779486465	01-6694-4440-00	R 6 033 587.21	16-08-2024	14-08-2024	12-07-2024						6 033 587.21
WADRIET 2 BOORGAT 6829354180	6829354180	01-6655-4598-00	R 32 648.75	12-08-2024	12-08-2024	12-07-2024	20-08-2024	14-09-2024	R 37 985.24	10-09-2024	05-09-2024	70 633.99
KLEIN KLIPHEUWEL BOORGAT 6897791850	6897791850	01-6655-4598-00	R 3 168.80	12-08-2024	08-08-2024	12-07-2024	20-08-2024	14-09-2024	R 3 686.57	10-09-2024	05-09-2024	6 855.37
WAAIHOEK 6983620040	6983620040	01-6655-4598-00	R 20 075.45	15-08-2024	14-08-2024	12-07-2024	16-08-2024	16-09-2024	R 22 065.09	10-09-2024	05-09-2024	42 140.54
ALGERIA SKILPAD DORP 7460413421	7460413421	01-6655-4598-00	R 2 980.90	29-07-2024	29-07-2024	12-07-2024	06-08-2024	31-08-2024	R 3 686.57	10-09-2024	20-08-2024	6 667.47
GRAAFW DORP 8260124924	8260124924	01-6694-4440-00	R 1 010 558.17	22-08-2024	20-08-2024	12-07-2024						1 010 558.17
CDAL BOREHOLE 2/BOSCHKLOOF POMPSTASIE 8774598833	8774598833	01-6694-4440-00	R 3 809.71	21-08-2024	14-08-2024	12-07-2024						3 809.71
LEIPOLDVILLE BOORGAT POMP 8926469644	8926469644	01-6655-4598-00	R 14 179.05	12-08-2024	08-08-2024	12-07-2024	20-08-2024	14-09-2024	R 15 964.27	10-09-2024	05-09-2024	30 143.32
LEIPOLDVILLE FBE'S 9003055662	9003055662	01-6694-4440-00	R 4 768.15	10-08-2024	08-08-2024	12-07-2024	08-08-2024	07-09-2024	R 2 682.72	10-09-2024	05-09-2024	7 450.87
BOSCHKLOOF BOORGATE/POMPSTASIE 200KVA 9251775291	9251775291	01-6655-4598-00	R 174 713.15	10-08-2024	08-08-2024	12-07-2024	12-08-2024	11-09-2024	R 79 330.88	10-09-2024	05-09-2024	254 044.03
CLANW DORP 9571810478	9571810478	01-6694-4440-00	R 5 614 099.66	16-08-2024	14-08-2024	12-07-2024						5 614 099.66
GRAAFW PLAAS 9581081208	9581081208	01-6642-4598-00	R 3 303.21	19-08-2024	14-08-2024	12-07-2024	20-08-2024	14-09-2024	R 3 648.82	10-09-2024	05-09-2024	6 952.03
SOMERGRÖEN 9622581180	9622581180	01-6655-4598-00	R 6 735.16	19-08-2024	14-08-2024	12-07-2024	27-08-2024	21-09-2024	R 7 632.40	10-09-2024	05-09-2024	14 387.56
Total Paid per PoP's August 2024												16 473 917.23

#### Figure 12: Bulk Electricity - Summary of Invoices & Payments

No invoices received for August 2024. This has been reported to PT and DWS

#### 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.

Reconciliation with data strings included. Difference will be investigated.

#### 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 - M02 August									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	73 693	75 998	75 998	5 393	19 754	12 666	7 087	56%	75 998
Service charges	185 102	199 058	199 058	17 164	36 796	33 176	3 620	11%	199 058
Investment revenue	5 191	1 150	1 150	753	1 799	192	1 608	839%	1 150
Transfers and subsidies - Operational	115 294	94 462	94 462	3 813	34 132	15 744	18 389	0	94 462
Other own revenue	66 747	80 822	80 822	3 127	6 363	13 470	(7 107)	-53%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>446 027</b>	<b>451 490</b>	<b>451 490</b>	<b>30 250</b>	<b>98 844</b>	<b>75 248</b>	<b>23 596</b>	<b>31%</b>	<b>451 490</b>
Employee costs	130 819	149 110	149 110	10 089	20 152	24 323	(4 172)	-17%	149 110
Remuneration of Councillors	6 081	6 502	6 502	474	953	1 042	(90)	-9%	6 502
Depreciation and amortisation	42 207	31 439	31 439	2 619	5 239	5 240	(1)	-0%	31 439
Interest	14 961	11 926	11 926	973	1 943	1 988	(45)	-2%	11 926
Inventory consumed and bulk purchases	116 430	125 072	124 929	15 894	23 349	20 672	2 677	13%	124 929
Transfers and subsidies	198	220	220	3	3	31	(28)	-92%	220
Other expenditure	127 477	126 892	127 035	11 346	18 343	20 087	(1 744)	-9%	127 035
<b>Total Expenditure</b>	<b>438 174</b>	<b>451 160</b>	<b>451 160</b>	<b>41 398</b>	<b>69 981</b>	<b>73 383</b>	<b>(3 402)</b>	<b>-5%</b>	<b>451 160</b>
<b>Surplus/(Deficit)</b>	<b>7 853</b>	<b>330</b>	<b>330</b>	<b>(11 148)</b>	<b>28 863</b>	<b>1 865</b>	<b>26 998</b>	<b>1448%</b>	<b>330</b>
Transfers and subsidies - capital (monetary allocations)	26 280	60 734	60 734	2 226	2 226	10 122	(7 897)	-78%	60 734
Transfers and subsidies - capital (in-kind)	5 550	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>39 683</b>	<b>61 064</b>	<b>61 064</b>	<b>(8 922)</b>	<b>31 089</b>	<b>11 987</b>	<b>19 102</b>	<b>159%</b>	<b>61 064</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>39 683</b>	<b>61 064</b>	<b>61 064</b>	<b>(8 922)</b>	<b>31 089</b>	<b>11 987</b>	<b>19 102</b>	<b>159%</b>	<b>61 064</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>41 662</b>	<b>80 568</b>	<b>80 568</b>	<b>2 226</b>	<b>2 226</b>	<b>11 857</b>	<b>(9 631)</b>	<b>-81%</b>	<b>80 568</b>
Capital transfers recognised	26 280	60 734	60 734	2 226	2 226	7 712	(5 486)	-71%	60 734
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 383	19 834	19 834	-	-	4 145	(4 145)	-100%	19 834
<b>Total sources of capital funds</b>	<b>41 662</b>	<b>80 568</b>	<b>80 568</b>	<b>2 226</b>	<b>2 226</b>	<b>11 857</b>	<b>(9 631)</b>	<b>-81%</b>	<b>80 568</b>
<b>Financial position</b>									
Total current assets	124 915	54 183	54 183		159 043				54 183
Total non current assets	684 008	862 005	862 005		680 537				862 005
Total current liabilities	107 937	40 370	40 370		105 564				40 370
Total non current liabilities	123 166	135 968	135 968		125 109				135 968
Community wealth/Equity	577 819	739 850	739 850		608 909				739 850
<b>Cash flows</b>									
Net cash from (used) operating	80 491	90 941	90 941	(2 082)	33 715	37 756	4 041	11%	90 941
Net cash from (used) investing	(46 273)	(80 568)	(80 568)	(2 080)	(1 769)	(11 857)	(10 089)	85%	(80 568)
Net cash from (used) financing	(1 738)	(1 747)	(1 747)	(43)	(43)	37	80	217%	(1 747)
<b>Cash/cash equivalents at the month/year end</b>	<b>61 258</b>	<b>10 155</b>	<b>10 155</b>	<b>57 054</b>	<b>93 162</b>	<b>27 465</b>	<b>(65 696)</b>	<b>-239%</b>	<b>10 155</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	21 084	18 936	5 199	4 432	4 329	3 920	22 247	69 930	150 077
<b>Creditors Age Analysis</b>									
Total Creditors	19 084	1	1 470	-	-	-	-	439	20 994

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August										
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
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		162 207	157 067	157 067	7 203	38 530	26 178	12 352	47%	157 067
Executive and council		53 691	56 582	56 582	–	14 847	9 430	5 417	57%	56 582
Finance and administration		108 516	100 485	100 485	7 203	23 683	16 748	6 935	41%	100 485
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		47 799	63 376	63 376	4 088	5 421	10 563	(5 142)	-49%	63 376
Community and social services		7 920	15 149	15 149	442	883	2 525	(1 642)	-65%	15 149
Sport and recreation		3 031	3 600	3 600	195	457	600	(143)	-24%	3 600
Public safety		32 030	34 847	34 847	651	1 282	5 808	(4 526)	-78%	34 847
Housing		4 819	9 780	9 780	2 799	2 799	1 630	1 169	72%	9 780
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		9 813	6 560	6 560	674	1 272	1 093	179	16%	6 560
Planning and development		2 513	2 095	2 095	290	567	349	218	62%	2 095
Road transport		7 299	4 465	4 465	383	705	744	(39)	-5%	4 465
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		258 038	285 222	285 222	20 512	55 847	47 537	8 310	17%	285 222
Energy sources		165 078	166 652	166 652	14 921	32 818	27 775	5 043	18%	166 652
Water management		39 572	78 784	78 784	3 152	9 260	13 131	(3 871)	-29%	78 784
Waste water management		28 303	21 174	21 174	1 295	7 822	3 529	4 293	122%	21 174
Waste management		25 085	18 612	18 612	1 143	5 947	3 102	2 845	92%	18 612
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	<b>2</b>	<b>477 857</b>	<b>512 224</b>	<b>512 224</b>	<b>32 476</b>	<b>101 070</b>	<b>85 371</b>	<b>15 699</b>	<b>18%</b>	<b>512 224</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		114 396	123 752	123 625	8 400	16 661	19 042	(2 381)	-13%	123 625
Executive and council		13 539	13 899	13 890	894	3 221	2 001	1 220	61%	13 890
Finance and administration		99 742	108 639	108 520	7 411	13 260	16 866	(3 606)	-21%	108 520
Internal audit		1 115	1 215	1 215	95	179	175	5	3%	1 215
<i>Community and public safety</i>		65 678	78 357	78 357	8 514	13 558	13 059	499	4%	78 357
Community and social services		9 409	12 758	12 758	664	1 307	2 126	(819)	-39%	12 758
Sport and recreation		12 695	14 485	14 485	871	1 716	2 414	(698)	-29%	14 485
Public safety		39 399	44 657	44 657	3 974	7 380	7 443	(63)	-1%	44 657
Housing		4 174	6 457	6 457	3 005	3 155	1 076	2 079	193%	6 457
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		27 159	30 190	30 317	2 347	4 158	5 041	(883)	-18%	30 317
Planning and development		11 803	12 809	12 936	1 016	1 795	2 144	(349)	-16%	12 936
Road transport		15 356	17 381	17 381	1 331	2 362	2 897	(534)	-18%	17 381
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		230 941	218 861	218 861	22 137	35 604	36 241	(638)	-2%	218 861
Energy sources		152 780	136 679	136 679	16 595	25 150	22 544	2 606	12%	136 679
Water management		39 390	33 757	33 757	2 623	4 771	5 626	(855)	-15%	33 757
Waste water management		20 930	22 233	22 233	1 698	3 206	3 706	(500)	-13%	22 233
Waste management		17 841	26 193	26 193	1 222	2 477	4 365	(1 889)	-43%	26 193
<i>Other</i>		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>438 174</b>	<b>451 160</b>	<b>451 160</b>	<b>41 398</b>	<b>69 981</b>	<b>73 383</b>	<b>(3 402)</b>	<b>-5%</b>	<b>451 160</b>
<b>Surplus/ (Deficit) for the year</b>		<b>39 683</b>	<b>61 064</b>	<b>61 064</b>	<b>(8 922)</b>	<b>31 089</b>	<b>11 987</b>	<b>19 102</b>	<b>1.5934987</b>	<b>61 064</b>

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

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

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

WC012 Cederberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August										
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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council	1	53 391	56 582	56 582	–	14 847	9 430	5 417	57.4%	56 582
Vote 2 - Office of Municipal Manager		300	–	–	–	–	–	–	–	–
Vote 3 - Financial Administrative Services		105 176	97 847	97 847	7 151	23 550	16 308	7 243	44.4%	97 847
Vote 4 - Community Development Services		8 034	17 237	17 237	481	956	2 873	(1 917)	-66.7%	17 237
Vote 5 - Corporate and Strategic Services		784	489	489	12	57	81	(24)	-29.5%	489
Vote 6 - Planning and Development Services		2 655	2 095	2 095	290	567	349	218	62.4%	2 095
Vote 7 - Public Safety		38 629	39 373	39 373	1 035	1 989	6 562	(4 574)	-69.7%	39 373
Vote 8 - Electricity		165 078	166 652	166 652	14 921	32 818	27 775	5 043	18.2%	166 652
Vote 9 - Waste Management		25 085	18 612	18 612	1 143	5 947	3 102	2 845	91.7%	18 612
Vote 10 - Waste Water Management		28 303	21 174	21 174	1 295	7 822	3 529	4 293	121.7%	21 174
Vote 11 - Water		39 572	78 784	78 784	3 152	9 260	13 131	(3 871)	-29.5%	78 784
Vote 12 - Housing		4 819	9 780	9 780	2 799	2 799	1 630	1 169	71.7%	9 780
Vote 13 - Road Transport		3 000	–	–	–	–	–	–	–	–
Vote 14 - Sports and Recreation		3 031	3 600	3 600	195	457	600	(143)	-23.8%	3 600
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	<b>2</b>	<b>477 857</b>	<b>512 224</b>	<b>512 224</b>	<b>32 476</b>	<b>101 070</b>	<b>85 371</b>	<b>15 699</b>	<b>18.4%</b>	<b>512 224</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	8 750	9 477	9 477	561	2 555	1 345	1 210	90.0%	9 477
Vote 2 - Office of Municipal Manager		16 226	16 274	16 274	966	1 871	2 494	(623)	-25.0%	16 274
Vote 3 - Financial Administrative Services		64 802	73 914	73 914	5 025	9 151	11 198	(2 047)	-18.3%	73 914
Vote 4 - Community Development Services		10 583	11 246	11 246	653	1 292	1 874	(582)	-31.1%	11 246
Vote 5 - Corporate and Strategic Services		21 688	22 272	22 272	1 864	2 920	3 712	(792)	-21.3%	22 272
Vote 6 - Planning and Development Services		11 090	11 221	11 221	851	1 669	1 870	(201)	-10.8%	11 221
Vote 7 - Public Safety		43 639	51 468	51 468	4 269	7 930	8 578	(648)	-7.6%	51 468
Vote 8 - Electricity		152 780	136 679	136 679	16 595	25 150	22 544	2 606	11.6%	136 679
Vote 9 - Waste Management		17 841	26 193	26 193	1 222	2 477	4 365	(1 889)	-43.3%	26 193
Vote 10 - Waste Water Management		19 598	20 452	20 452	1 607	3 028	3 409	(380)	-11.2%	20 452
Vote 11 - Water		39 390	33 757	33 757	2 623	4 771	5 626	(855)	-15.2%	33 757
Vote 12 - Housing		4 174	6 457	6 457	3 005	3 155	1 076	2 079	193.2%	6 457
Vote 13 - Road Transport		14 917	17 265	17 265	1 289	2 296	2 877	(582)	-20.2%	17 265
Vote 14 - Sports and Recreation		12 695	14 485	14 485	871	1 716	2 414	(698)	-28.9%	14 485
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>438 174</b>	<b>451 160</b>	<b>451 160</b>	<b>41 398</b>	<b>69 981</b>	<b>73 383</b>	<b>(3 402)</b>	<b>-4.6%</b>	<b>451 160</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>39 683</b>	<b>61 064</b>	<b>61 064</b>	<b>(8 922)</b>	<b>31 089</b>	<b>11 987</b>	<b>19 102</b>	<b>159.3%</b>	<b>61 064</b>

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

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

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August										
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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		126 407	135 874	135 874	12 899	27 593	22 646	4 948	22%	135 874
Service charges - Water		31 518	33 443	33 443	1 872	4 404	5 574	(1 170)	-21%	33 443
Service charges - Waste Water Management		14 380	15 305	15 305	1 250	2 484	2 551	(67)	-3%	15 305
Service charges - Waste management		12 797	14 436	14 436	1 143	2 315	2 406	(91)	-4%	14 436
Sale of Goods and Rendering of Services		4 560	4 926	4 926	333	855	821	34	4%	4 926
Agency services		4 300	4 465	4 465	383	705	744	(39)	-5%	4 465
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6 217	6 698	6 698	548	1 118	1 116	2	0%	6 698
Interest from Current and Non Current Assets		5 191	1 150	1 150	753	1 799	192	1 608	839%	1 150
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		970	784	784	53	101	131	(29)	-23%	784
Licence and permits		11	12	12	-	-	2	(2)	-100%	12
Operational Revenue		846	527	527	1	38	88	(50)	-57%	527
<b>Non-Exchange Revenue</b>										
Property rates		73 693	75 998	75 998	5 393	19 754	12 666	7 087	56%	75 998
Surcharges and Taxes		-	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		32 426	34 907	34 907	678	1 353	5 818	(4 465)	-77%	34 907
Licence or permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		115 294	94 462	94 462	3 813	34 132	15 744	18 389	117%	94 462
Interest earned from Receivables (Non-Exchange)		4 208	4 353	4 353	369	737	726	11	2%	4 353
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 629	4 601	4 601	761	1 456	767	689	90%	4 601
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		9 580	19 549	19 549	-	-	3 258	(3 258)	-100%	19 549
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>446 027</b>	<b>451 490</b>	<b>451 490</b>	<b>30 250</b>	<b>98 844</b>	<b>75 248</b>	<b>23 596</b>	<b>31%</b>	<b>451 490</b>
<b>Expenditure By Type</b>										
Employee related costs		130 819	149 110	149 110	10 089	20 152	24 323	(4 172)	-17%	149 110
Remuneration of councillors		6 081	6 502	6 502	474	953	1 042	(90)	-9%	6 502
Bulk purchases - electricity		105 503	113 900	113 900	15 001	21 930	18 983	2 947	16%	113 900
Inventory consumed		10 927	11 172	11 029	893	1 419	1 689	(270)	-16%	11 029
Debt impairment		43 189	54 088	54 088	4 507	9 015	9 015	-	-	54 088
Depreciation and amortisation		42 207	31 439	31 439	2 619	5 239	5 240	(1)	0%	31 439
Interest		14 961	11 926	11 926	973	1 943	1 988	(45)	-2%	11 926
Contracted services		56 827	27 732	28 221	4 988	5 127	4 826	301	6%	28 221
Transfers and subsidies		198	220	220	3	3	31	(28)	-92%	220
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		26 796	37 712	37 367	1 850	4 202	5 020	(818)	-16%	37 367
Losses on Disposal of Assets		666	-	-	-	-	-	-	-	-
Other Losses		-	7 360	7 360	-	-	1 227	(1 227)	-100%	7 360
<b>Total Expenditure</b>		<b>438 174</b>	<b>451 160</b>	<b>451 160</b>	<b>41 398</b>	<b>69 981</b>	<b>73 383</b>	<b>(3 402)</b>	<b>-5%</b>	<b>451 160</b>
<b>Surplus/(Deficit)</b>		<b>7 853</b>	<b>330</b>	<b>330</b>	<b>(11 148)</b>	<b>28 863</b>	<b>1 865</b>	<b>26 998</b>	<b>0</b>	<b>330</b>
Transfers and subsidies - capital (monetary allocations)		26 280	60 734	60 734	2 226	2 226	10 122	(7 897)	(0)	60 734
Transfers and subsidies - capital (in-kind)		5 550	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>39 683</b>	<b>61 064</b>	<b>61 064</b>	<b>(8 922)</b>	<b>31 089</b>	<b>11 987</b>	<b>19 102</b>	<b>0</b>	<b>61 064</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>39 683</b>	<b>61 064</b>	<b>61 064</b>	<b>(8 922)</b>	<b>31 089</b>	<b>11 987</b>	<b>19 102</b>	<b>0</b>	<b>61 064</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>39 683</b>	<b>61 064</b>	<b>61 064</b>	<b>(8 922)</b>	<b>31 089</b>	<b>11 987</b>	<b>19 102</b>	<b>0</b>	<b>61 064</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>39 683</b>	<b>61 064</b>	<b>61 064</b>	<b>(8 922)</b>	<b>31 089</b>	<b>11 987</b>	<b>19 102</b>	<b>0</b>	<b>61 064</b>

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

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

WC012 Cederberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August										
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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		2 185	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	1 320	1 200	-	-	(120)	120	-100%	1 200
Vote 9 - Waste Management		-	2 500	2 500	-	-	2 100	(2 100)	-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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>3 185</b>	<b>21 917</b>	<b>21 797</b>	-	-	<b>1 980</b>	<b>(1 980)</b>	<b>-100%</b>	<b>21 797</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		115	400	400	-	-	400	(400)	-100%	400
Vote 4 - Community Development Services		540	10 153	10 153	-	-	850	(850)	-100%	10 153
Vote 5 - Corporate and Strategic Services		1 261	1 071	1 071	-	-	-	-	-	1 071
Vote 6 - Planning and Development Services		1 227	500	500	-	-	-	-	-	500
Vote 7 - Public Safety		-	460	460	-	-	460	(460)	-100%	460
Vote 8 - Electricity		4 363	14 112	14 232	1 171	1 171	2 832	(1 661)	-59%	14 232
Vote 9 - Waste Management		12 997	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		7 848	21 726	21 726	1 055	1 055	3 443	(2 388)	-69%	21 726
Vote 11 - Water		6 388	7 493	7 493	-	-	1 193	(1 193)	-100%	7 493
Vote 12 - Housing		2 063	2 736	2 736	-	-	700	(700)	-100%	2 736
Vote 13 - Road Transport		1 604	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		72	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>38 477</b>	<b>58 652</b>	<b>58 772</b>	<b>2 226</b>	<b>2 226</b>	<b>9 877</b>	<b>(7 651)</b>	<b>-77%</b>	<b>58 772</b>
<b>Total Capital Expenditure</b>		<b>41 662</b>	<b>80 568</b>	<b>80 568</b>	<b>2 226</b>	<b>2 226</b>	<b>11 857</b>	<b>(9 631)</b>	<b>-81%</b>	<b>80 568</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1 377</b>	<b>1 471</b>	<b>1 471</b>	-	-	<b>400</b>	<b>(400)</b>	<b>-100%</b>	<b>1 471</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 377	1 471	1 471	-	-	400	(400)	-100%	1 471
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>3 675</b>	<b>16 549</b>	<b>16 549</b>	-	-	<b>2 010</b>	<b>(2 010)</b>	<b>-100%</b>	<b>16 549</b>
Community and social services		540	10 153	10 153	-	-	850	(850)	-100%	10 153
Sport and recreation		72	-	-	-	-	-	-	-	-
Public safety		-	460	460	-	-	460	(460)	-100%	460
Housing		3 063	5 936	5 936	-	-	700	(700)	-100%	5 936
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>5 016</b>	<b>2 500</b>	<b>2 500</b>	-	-	-	-	-	<b>2 500</b>
Planning and development		3 412	500	500	-	-	-	-	-	500
Road transport		1 604	2 000	2 000	-	-	-	-	-	2 000
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>31 595</b>	<b>60 048</b>	<b>60 048</b>	<b>2 226</b>	<b>2 226</b>	<b>9 447</b>	<b>(7 221)</b>	<b>-76%</b>	<b>60 048</b>
Energy sources		4 363	15 432	15 432	1 171	1 171	2 712	(1 541)	-57%	15 432
Water management		6 388	20 389	20 389	-	-	1 193	(1 193)	-100%	20 389
Waste water management		7 848	21 726	21 726	1 055	1 055	3 443	(2 388)	-69%	21 726
Waste management		12 997	2 500	2 500	-	-	2 100	(2 100)	-100%	2 500
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>41 662</b>	<b>80 568</b>	<b>80 568</b>	<b>2 226</b>	<b>2 226</b>	<b>11 857</b>	<b>(9 631)</b>	<b>-81%</b>	<b>80 568</b>
<b>Funded by:</b>										
National Government		17 601	47 842	47 842	2 226	2 226	6 262	(4 036)	-64%	47 842
Provincial Government		8 679	12 893	12 893	-	-	1 450	(1 450)	-100%	12 893
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	6	<b>26 280</b>	<b>60 734</b>	<b>60 734</b>	<b>2 226</b>	<b>2 226</b>	<b>7 712</b>	<b>(5 486)</b>	<b>-71%</b>	<b>60 734</b>
<b>Borrowing</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>15 383</b>	<b>19 834</b>	<b>19 834</b>	<b>-</b>	<b>-</b>	<b>4 145</b>	<b>(4 145)</b>	<b>-100%</b>	<b>19 834</b>
<b>Total Capital Funding</b>		<b>41 662</b>	<b>80 568</b>	<b>80 568</b>	<b>2 226</b>	<b>2 226</b>	<b>11 857</b>	<b>(9 631)</b>	<b>-81%</b>	<b>80 568</b>



Table C5 consists of three distinct sections:

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

**Table 9: C6 Financial Position**

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		61 258	10 155	10 155	93 162	10 155
Trade and other receivables from exchange transactions		27 011	27 244	27 244	27 987	27 244
Receivables from non-exchange transactions		12 468	8 679	8 679	15 528	8 679
Current portion of non-current receivables		–	363	363	–	363
Inventory		1 173	1 047	1 047	1 139	1 047
VAT		12 687	6 696	6 696	10 766	6 696
Other current assets		10 317	0	0	10 462	0
<b>Total current assets</b>		<b>124 915</b>	<b>54 183</b>	<b>54 183</b>	<b>159 043</b>	<b>54 183</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		74 265	74 207	74 207	74 256	74 207
Property, plant and equipment		606 140	787 281	787 281	603 136	787 281
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		706	445	445	706	445
Trade and other receivables from exchange transactions		2 896	72	72	2 439	72
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>684 008</b>	<b>862 005</b>	<b>862 005</b>	<b>680 537</b>	<b>862 005</b>
<b>TOTAL ASSETS</b>		<b>808 922</b>	<b>916 188</b>	<b>916 188</b>	<b>839 581</b>	<b>916 188</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		1 969	474	474	1 909	474
Consumer deposits		3 177	3 238	3 238	3 193	3 238
Trade and other payables from exchange transactions		62 623	23 141	23 141	49 312	23 141
Trade and other payables from non-exchange transactions		16 426	–	–	26 745	–
Provision		17 955	13 516	13 516	17 964	13 516
VAT		5 787	–	–	6 442	–
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>107 937</b>	<b>40 370</b>	<b>40 370</b>	<b>105 564</b>	<b>40 370</b>
<b>Non current liabilities</b>						
Financial liabilities		476	–	–	476	–
Provision		96 542	108 120	108 120	98 485	108 120
Long term portion of trade payables		26 148	27 848	27 848	26 148	27 848
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>123 166</b>	<b>135 968</b>	<b>135 968</b>	<b>125 109</b>	<b>135 968</b>
<b>TOTAL LIABILITIES</b>		<b>231 103</b>	<b>176 338</b>	<b>176 338</b>	<b>230 672</b>	<b>176 338</b>
<b>NET ASSETS</b>	2	<b>577 819</b>	<b>739 850</b>	<b>739 850</b>	<b>608 909</b>	<b>739 850</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		577 819	739 850	739 850	608 909	739 850
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>577 819</b>	<b>739 850</b>	<b>739 850</b>	<b>608 909</b>	<b>739 850</b>

**Table 10: C7 Cash Flow**

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
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
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		66 481	69 603	69 603	5 340	11 793	18 785	(6 993)	-37%	69 603
Service charges		177 381	193 979	193 979	15 467	34 190	37 272	(3 082)	-8%	193 979
Other revenue		15 221	13 611	13 611	1 297	4 829	1 846	2 982	162%	13 611
Transfers and Subsidies - Operational		124 110	94 462	94 462	2 535	36 178	31 030	5 147	17%	94 462
Transfers and Subsidies - Capital		26 280	60 734	60 734	-	10 499	288	10 211	3545%	60 734
Interest		8 494	5 003	5 003	3 065	2 628	834	1 794	215%	5 003
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(336 781)	(345 942)	(345 942)	(29 780)	(66 393)	(52 232)	14 161	-27%	(345 942)
Interest		(497)	(290)	(290)	(4)	(4)	(48)	(45)	92%	(290)
Transfers and Subsidies		(198)	(220)	(220)	(3)	(3)	(19)	(17)	87%	(220)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>80 491</b>	<b>90 941</b>	<b>90 941</b>	<b>(2 082)</b>	<b>33 715</b>	<b>37 756</b>	<b>4 041</b>	<b>11%</b>	<b>90 941</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		697	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	146	457	-	457	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(46 970)	(80 568)	(80 568)	(2 226)	(2 226)	(11 857)	(9 631)	81%	(80 568)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(46 273)</b>	<b>(80 568)</b>	<b>(80 568)</b>	<b>(2 080)</b>	<b>(1 769)</b>	<b>(11 857)</b>	<b>(10 089)</b>	<b>85%</b>	<b>(80 568)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		203	221	221	16	16	37	(21)	-57%	221
<b>Payments</b>										
Repayment of borrowing		(1 941)	(1 969)	(1 969)	(59)	(59)	-	59	#DIV/0!	(1 969)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 738)</b>	<b>(1 747)</b>	<b>(1 747)</b>	<b>(43)</b>	<b>(43)</b>	<b>37</b>	<b>80</b>	<b>217%</b>	<b>(1 747)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>32 481</b>	<b>8 625</b>	<b>8 625</b>	<b>(4 205)</b>	<b>31 903</b>	<b>25 936</b>			<b>8 625</b>
Cash/cash equivalents at beginning:		28 778	1 530	1 530	61 258	61 258	1 530			1 530
Cash/cash equivalents at month/year end:		61 258	10 155	10 155	57 054	93 162	27 465			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 - M02 August																
Description	Ref	Budget Year 2024/25											2024/25 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	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
<b>Cash Receipts By Source</b>																
Property rates		6 452	5 340	5 104	5 107	5 093	5 093	5 091	5 100	5 083	5 081	5 080	11 978	69 603	72 548	75 561
Service charges - Electricity revenue		14 426	11 800	11 937	11 472	8 924	12 407	8 870	11 085	10 077	11 150	9 614	15 493	137 256	155 204	175 532
Service charges - Water revenue		2 617	1 993	2 402	2 652	2 486	2 432	2 736	2 572	2 630	2 857	2 611	2 415	30 408	31 689	33 001
Service charges - Waste Water Management		878	847	1 191	1 150	1 110	1 120	1 002	1 138	1 020	1 152	1 200	1 656	13 464	14 030	14 609
Service charges - Waste Management		802	626	1 060	1 089	1 063	1 074	1 056	1 081	1 070	1 078	1 082	1 574	12 854	13 395	13 949
Rental of facilities and equipment		48	53	65	65	65	65	65	65	65	65	65	95	784	820	858
Interest earned - external investments		1 046	753	96	96	96	96	96	96	96	96	96	(1 512)	1 150	1 300	1 450
Interest earned - outstanding debtors		(1 484)	2 312	321	321	321	321	321	321	321	321	321	135	3 850	3 932	4 015
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		674	678	255	260	260	258	236	236	231	233	228	(652)	2 891	2 957	3 018
Licences and permits		-	-	-	12	-	-	-	-	-	-	-	-	12	13	13
Agency services		322	383	423	468	401	313	416	429	357	273	239	440	4 465	4 670	4 885
Transfers and Subsidies - Operational		33 643	2 535	2 099	2 461	2 319	19 548	1 390	6 805	18 404	1 869	1 730	1 657	94 462	105 514	107 423
Other revenue		2 487	182	283	1 162	712	559	164	342	597	1 022	211	(2 268)	5 453	5 704	5 966
<b>Cash Receipts by Source</b>		<b>61 912</b>	<b>27 704</b>	<b>25 237</b>	<b>26 316</b>	<b>22 849</b>	<b>43 289</b>	<b>21 444</b>	<b>29 270</b>	<b>39 951</b>	<b>25 197</b>	<b>22 477</b>	<b>31 012</b>	<b>376 656</b>	<b>411 776</b>	<b>440 280</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 499	-	7 162	9 016	3 987	4 761	2 980	591	9 827	8 939	6 991	(4 019)	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)	16	18	18	18	18	18	18	18	18	18	39	221	221	221
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		311	146	-	-	-	-	-	-	-	-	-	(457)	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>72 721</b>	<b>27 867</b>	<b>32 418</b>	<b>35 350</b>	<b>26 854</b>	<b>48 069</b>	<b>24 442</b>	<b>29 880</b>	<b>49 797</b>	<b>34 154</b>	<b>29 487</b>	<b>26 575</b>	<b>437 614</b>	<b>483 615</b>	<b>519 990</b>
<b>Cash Payments by Type</b>																
Employee related costs		10 148	9 991	11 802	11 942	17 883	12 417	12 190	12 190	12 190	11 665	11 907	14 800	148 924	157 684	168 533
Remuneration of councillors		478	474	521	521	522	522	515	551	515	493	487	902	6 500	6 801	7 107
Interest		-	4	24	24	24	24	24	24	24	24	24	69	290	140	109
Bulk purchases - Electricity		23 122	11 465	9 905	9 520	7 405	10 296	7 361	9 199	8 362	9 253	7 978	33	113 900	131 782	152 472
Acquisitions - water & other inventory		375	1 011	783	1 078	950	494	877	1 372	929	1 099	991	1 213	11 172	11 685	12 216
Contracted services		139	4 988	1 483	1 482	2 037	1 041	1 550	3 542	3 729	2 662	3 431	1 649	27 730	34 225	32 266
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	3	2	3	1	1	19	1	74	12	14	91	220	230	241
Other expenditure		2 351	1 850	1 160	4 224	2 450	2 652	3 147	1 459	4 930	1 116	4 692	7 680	37 711	37 423	36 426
<b>Cash Payments by Type</b>		<b>36 613</b>	<b>29 786</b>	<b>25 681</b>	<b>28 794</b>	<b>31 273</b>	<b>27 447</b>	<b>25 681</b>	<b>28 338</b>	<b>30 754</b>	<b>26 323</b>	<b>29 524</b>	<b>26 237</b>	<b>346 452</b>	<b>379 969</b>	<b>409 369</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	2 226	9 870	8 322	10 453	7 874	6 902	7 063	6 778	4 168	1 965	14 946	80 568	86 969	79 788
Repayment of borrowing		-	59	492	-	-	492	-	-	492	-	-	433	1 969	474	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>36 613</b>	<b>32 071</b>	<b>36 043</b>	<b>37 116</b>	<b>41 725</b>	<b>35 813</b>	<b>32 584</b>	<b>35 401</b>	<b>38 024</b>	<b>30 491</b>	<b>31 489</b>	<b>41 616</b>	<b>428 988</b>	<b>467 412</b>	<b>489 158</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>36 108</b>	<b>(4 205)</b>	<b>(3 625)</b>	<b>(1 766)</b>	<b>(14 871)</b>	<b>12 256</b>	<b>(8 142)</b>	<b>(5 522)</b>	<b>11 773</b>	<b>3 663</b>	<b>(2 002)</b>	<b>(15 041)</b>	<b>8 625</b>	<b>16 203</b>	<b>30 832</b>
Cash/cash equivalents at the month/year beginning:		61 258	97 366	93 162	89 536	87 770	72 899	85 155	77 013	71 491	83 264	86 927	84 925	61 258	69 884	86 086
Cash/cash equivalents at the month/year end:		97 366	93 162	89 536	87 770	72 899	85 155	77 013	71 491	83 264	86 927	84 925	69 884	69 884	86 086	116 918

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 - M02 August													
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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 236	1 636	945	899	904	850	4 236	13 945	26 650	20 834		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 935	2 682	867	597	584	456	1 708	7 335	26 164	10 679		
Receivables from Non-exchange Transactions - Property Rates	1400	5 390	11 052	1 399	1 139	1 057	980	6 260	25 592	52 869	35 028		
Receivables from Exchange Transactions - Waste Water Management	1500	1 723	1 211	644	542	536	472	2 868	8 800	16 797	13 219		
Receivables from Exchange Transactions - Waste Management	1600	1 527	1 082	445	370	370	322	1 905	4 944	10 966	7 912		
Receivables from Exchange Transactions - Property Rental Debtors	1700	1	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	1 401	1 188	885	875	867	832	5 189	8 918	20 154	16 680		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(4 130)	84	15	11	12	7	82	330	(3 589)	442		
<b>Total By Income Source</b>	<b>2000</b>	<b>21 084</b>	<b>18 936</b>	<b>5 199</b>	<b>4 432</b>	<b>4 329</b>	<b>3 920</b>	<b>22 247</b>	<b>69 930</b>	<b>150 077</b>	<b>104 859</b>	-	-
<b>2023/24 - totals only</b>		<b>16 527</b>	<b>16 800</b>	<b>5 117</b>	<b>5 236</b>	<b>5 716</b>	<b>4 102</b>	<b>22 330</b>	<b>69 589</b>	<b>145 416</b>	<b>106 972</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 641	2 215	149	81	68	64	372	583	5 173	1 168		
Commercial	2300	9 592	2 933	1 060	956	915	929	3 663	11 426	31 472	17 888		
Households	2400	9 850	13 788	3 990	3 395	3 347	2 928	18 212	57 921	113 432	85 803		
Other	2500	-	-	-	-	-	-	-	-	-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>21 084</b>	<b>18 936</b>	<b>5 199</b>	<b>4 432</b>	<b>4 329</b>	<b>3 920</b>	<b>22 247</b>	<b>69 930</b>	<b>150 077</b>	<b>104 859</b>	-	-

The outstanding debtors amount to R 150.077 million for August 2024. A total of R101.426 million is over 120 days. R 113.432 million (75.58%) 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. Annual Property Rates were levied during July 2024, which is payable by end of September.

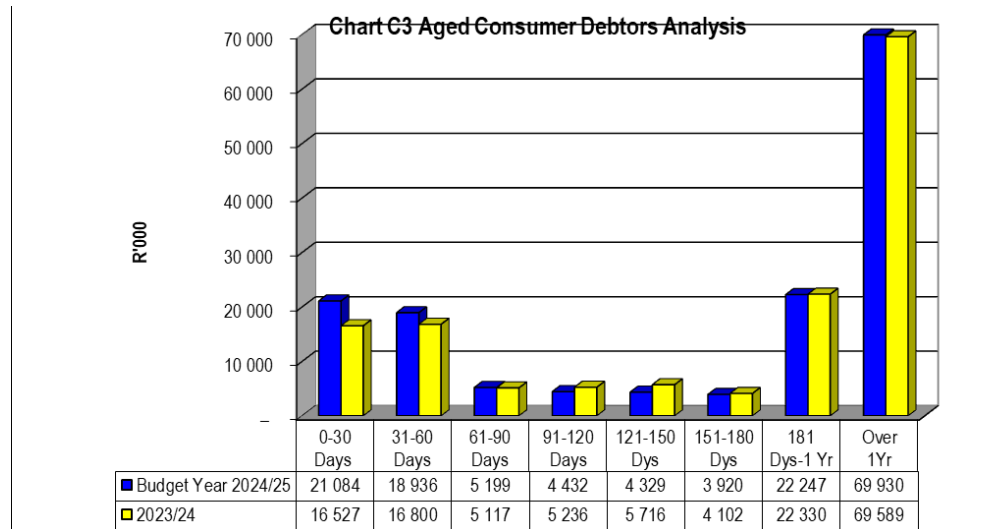
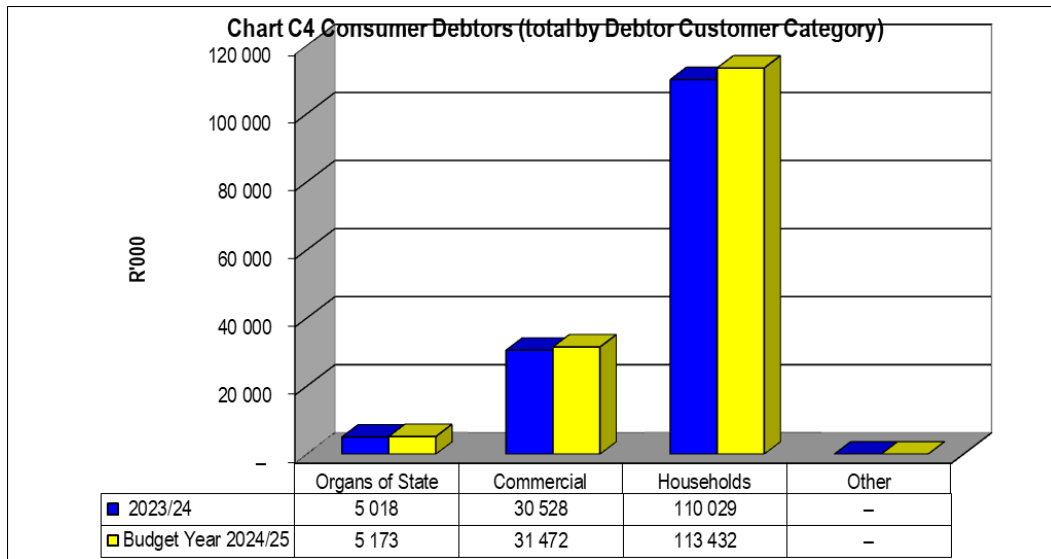


Figure 14: Chart C3 Aged Debtors Analysis



**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 - M02 August												
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			
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	17 707	–	–	–	–	–	–	–	–	17 707	14 009
Bulk Water	0200	–	–	450	–	–	–	–	–	–	450	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	656	1	–	–	–	–	–	–	–	657	734
Auditor General	0800	462	–	–	–	–	–	–	–	–	462	–
Other	0900	259	–	1 020	–	–	–	–	439	–	1 718	4 021
Medical Aid deductions		–	–	–	–	–	–	–	–	–	–	–
<b>Total By Customer Type</b>	<b>1000</b>	<b>19 084</b>	<b>1</b>	<b>1 470</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>439</b>	<b>–</b>	<b>20 994</b>	<b>18 764</b>

The Municipality's outstanding creditors at the end of August 2024 amount to R 20.994 million. This is mainly due to the high demand season and high demand tariffs charged. The outstanding amounts due to Eskom have been accounted for under long term liabilities. 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 water invoices reflected under 61 – 90 days were received during August 2024 upon completion of the AFS. Provision has been made. Payment was made during September 2024.



## 2.4 Long Term Liabilities

### REPORT TO FINANCE PORTFOLIO COMMITTEE

#### CEDERBERG MUNICIPALITY

#### SUMMARY OF EXTERNAL LOANS FOR AUGUST 2024

Borrowing Institution	Balance 01 August 2024	Interest Capital August 2024	Repayment August 2024	Interest Paid	Received	Balance at 31 August 2024	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R 448 528.26	R -	R -	R -	R -	R 448 528.26	18.80%	
ABSA (038-7230-0993)	R 764 131.32	R -	R -	R -	R -	R 764 131.32	32.03%	
ABSA (038-7230-0994)	R 451 984.38	R -	R -	R -	R -	R 451 984.38	18.95%	
ABSA (038-7230-0995)	R 598 681.78	R -	R -	R -	R -	R 598 681.78	25.10%	
Office Equipment - Printers Sky Metro	R 151 751.29	R 1 489.87	R 31 250.00	R -	R -	R 121 991.16	5.11%	
	<b>R 2 415 077.03</b>	<b>R 1 489.87</b>	<b>R 31 250.00</b>	<b>R -</b>	<b>R -</b>	<b>R 2 385 316.90</b>	<b>100%</b>	<b>R -</b>

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 - M02 August										
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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		109 335	83 135	83 135	2 384	33 565	33 565	-		83 135
Local Government Equitable Share		65 984	71 545	71 545	-	29 810	29 810	-		71 545
Finance Management		2 132	2 000	2 000	2 000	2 000	2 000	-		2 000
EPWP Incentive		1 658	1 534	1 534	384	384	384	-		1 534
Municipal Infrastructure Grant (PMU)		894	880	880	-	162	162	-		880
Municipal Infrastructure Grant (VAT)		2 061	2 181	2 181	-	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	-		1 304
Integrated National Electrification Grant (VAT)		35 000	1 757	1 757	-	652	652	-		1 757
Municipal Disaster Response Grant (VAT)		1 018	-	-	-	-	-	-		-
<b>Provincial Government:</b>		11 993	11 326	11 326	151	2 612	2 612	-		11 326
Transport Infrastructure Grant		-	-	-	-	-	-	-		-
Library Services: MRFG		6 357	6 288	6 288	-	2 096	2 096	-		6 288
Thusong Service Centre (Sustainability Operational Support)		120	-	-	-	-	-	-		-
CDW Support		151	151	151	151	151	151	-		151
Human Settlement Development Grant		1 802	3 844	3 844	-	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	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	121 327	94 462	94 462	2 535	36 178	36 178	-		94 462
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		24 443	47 842	47 842	-	8 065	8 065	-		47 842
Municipal Infrastructure Grant (MIG)		13 743	14 537	14 537	-	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	-		8 696
Integrated National Electrification Grant (INEG)		-	11 712	11 712	-	4 348	4 348	-		11 712
Municipal Disaster Response Grant		6 787	-	-	-	-	-	-		-
<b>Provincial Government:</b>		7 771	12 893	12 893	-	2 434	2 434	-		12 893
Human Settlement Development Grant (Capital)		3 063	5 936	5 936	-	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	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	32 215	60 734	60 734	-	10 499	10 499	-		60 734
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	153 542	155 196	155 196	2 535	46 676	46 676	-		155 196

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

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		106 354	83 135	83 135	583	30 473	13 856	16 617	119.9%	83 135
Local Government Equitable Share		67 058	71 545	71 545	-	29 810	11 924	17 886	150.0%	71 545
Finance Management		2 132	2 000	2 000	44	87	333	(246)	-73.8%	2 000
EPWP Incentive		1 658	1 534	1 534	4	4	256	(251)	-98.3%	1 534
Municipal Infrastructure Grant (PMU)		894	880	880	201	238	147	91	62.1%	880
Municipal Infrastructure Grant (VAT)		2 017	2 181	2 181	158	158	363	(205)	-56.5%	2 181
Regional Bulk Infrastructure Grant (VAT)		-	1 934	1 934	-	-	322	(322)	-100.0%	1 934
Water Services Infrastructure Grant (VAT)		551	1 304	1 304	-	-	217	(217)	-100.0%	1 304
Integrated National Electrification Grant (VAT)		32 003	1 757	1 757	176	176	293	(117)	-40.0%	1 757
Municipal Disaster Response Grant (VAT)		41	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		8 940	11 326	11 326	3 230	3 659	1 888	1 771	93.8%	11 326
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		4 903	6 288	6 288	429	858	1 048	(190)	-18.1%	6 288
Thusong Service Centre (Sustainability Operational Support)		1	-	-	-	-	-	-	-	-
CDW Support		10	151	151	1	1	25	(24)	-94.9%	151
Human Settlement Development Grant		1 756	3 844	3 844	2 799	2 799	641	2 159	337.0%	3 844
Financial Management Capability Grant		499	-	-	-	-	-	-	-	-
Municipal Interventions Grant (VAT)		253	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant (VAT)		520	1 043	1 043	-	-	174	(174)	-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		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		115 294	94 462	94 462	3 813	34 132	15 744	18 389	116.8%	94 462
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		17 601	47 842	47 842	2 226	2 226	7 974	(5 748)	-72.1%	47 842
Municipal Infrastructure Grant (MIG)		13 413	14 537	14 537	1 055	1 055	2 423	(1 368)	-56.5%	14 537
Regional Bulk Infrastructure Grant (RBIG)		-	12 897	12 897	-	-	2 149	(2 149)	-100.0%	12 897
Water Services Infrastructure Grant		3 913	8 696	8 696	-	-	1 449	(1 449)	-100.0%	8 696
Integrated National Electrification Grant (INEG)		-	11 712	11 712	1 171	1 171	1 952	(781)	-40.0%	11 712
Municipal Disaster Response Grant		275	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		8 679	12 893	12 893	-	-	2 149	(2 149)	-100.0%	12 893
Human Settlement Development Grant (Capital)		3 063	5 936	5 936	-	-	989	(989)	-100.0%	5 936
Municipal Interventions Grant		739	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		3 548	6 957	6 957	-	-	1 159	(1 159)	-100.0%	6 957
Loadshedding Relief Grant		1 319	-	-	-	-	-	-	-	-
Library Services MRF Capital		10	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		26 280	60 734	60 734	2 226	2 226	10 122	(7 897)	-78.0%	60 734
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		141 574	155 196	155 196	6 039	36 358	25 866	10 492	40.6%	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 - M02 August										
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	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5 306	5 661	5 661	419	844	907	(63)	-7%	5 661
Pension and UIF Contributions		66	80	80	3	3	13	(10)	-77%	80
Medical Aid Contributions		84	89	89	5	11	14	(4)	-26%	89
Motor Vehicle Allowance		240	252	252	20	40	40	(0)	-1%	252
Cellphone Allowance		386	420	420	27	55	67	(13)	-19%	420
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>6 081</b>	<b>6 502</b>	<b>6 502</b>	<b>474</b>	<b>953</b>	<b>1 042</b>	<b>(90)</b>	<b>-9%</b>	<b>6 502</b>
% increase	4		6.9%	6.9%						6.9%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 206	4 511	4 511	293	569	713	(144)	-20%	4 511
Pension and UIF Contributions		139	167	167	13	26	28	(2)	-6%	167
Medical Aid Contributions		46	55	55	4	9	9	(0)	-5%	55
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		156	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		220	367	367	10	20	59	(39)	-66%	367
Cellphone Allowance		103	216	216	9	18	34	(16)	-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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>4 870</b>	<b>5 323</b>	<b>5 323</b>	<b>330</b>	<b>642</b>	<b>845</b>	<b>(203)</b>	<b>-24%</b>	<b>5 323</b>
% increase	4		9.3%	9.3%						9.3%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		86 133	98 423	98 423	6 441	12 868	16 100	(3 232)	-20%	98 423
Pension and UIF Contributions		13 564	16 171	16 171	1 095	2 196	2 647	(451)	-17%	16 171
Medical Aid Contributions		4 251	5 755	5 755	429	859	929	(70)	-8%	5 755
Overtime		4 841	5 779	5 779	386	804	949	(145)	-15%	5 779
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		7 048	6 940	6 940	530	1 053	1 129	(76)	-7%	6 940
Cellphone Allowance		403	355	355	32	62	58	4	7%	355
Housing Allowances		340	385	385	22	45	63	(19)	-29%	385
Other benefits and allowances		5 420	6 092	6 092	482	936	990	(54)	-5%	6 092
Payments in lieu of leave		1 704	1 388	1 388	112	226	226	-	-	1 388
Long service awards		493	551	551	41	84	84	-	-	551
Post-retirement benefit obligations	2	1 300	1 463	1 463	149	302	222	80	36%	1 463
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		454	486	486	38	75	81	(6)	-7%	486
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>125 950</b>	<b>143 787</b>	<b>143 787</b>	<b>9 760</b>	<b>19 510</b>	<b>23 479</b>	<b>(3 969)</b>	<b>-17%</b>	<b>143 787</b>
% increase	4		14.2%	14.2%						14.2%
<b>Total Parent Municipality</b>		<b>136 901</b>	<b>155 612</b>	<b>155 612</b>	<b>10 564</b>	<b>21 104</b>	<b>25 366</b>	<b>(4 261)</b>	<b>-17%</b>	<b>155 612</b>
% increase	4		13.7%	13.7%						13.7%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>136 901</b>	<b>155 612</b>	<b>155 612</b>	<b>10 564</b>	<b>21 104</b>	<b>25 366</b>	<b>(4 261)</b>	<b>-17%</b>	<b>155 612</b>
% increase	4		13.7%	13.7%						13.7%
<b>TOTAL MANAGERS AND STAFF</b>		<b>130 819</b>	<b>149 110</b>	<b>149 110</b>	<b>10 089</b>	<b>20 152</b>	<b>24 323</b>	<b>(4 172)</b>	<b>-17%</b>	<b>149 110</b>

## 2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	324	4 950	4 950	-		4 950	-		
August	1 666	6 907	6 907	2 226	#VALUE!	11 857	#VALUE!	#VALUE!	#VALUE!
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	(2 765)	5 315	5 315	-		80 568	-		
<b>Total Capital expenditure</b>	<b>41 662</b>	<b>80 568</b>	<b>80 568</b>	<b>2 226</b>					

The Municipality has a capital budget of R 80.568 million. It has incurred expenditure of R 2.226 on the capital budget. Most of the projects are in their procurement stages. Commitments amounting to R168 049.49 are currently captured on the system.

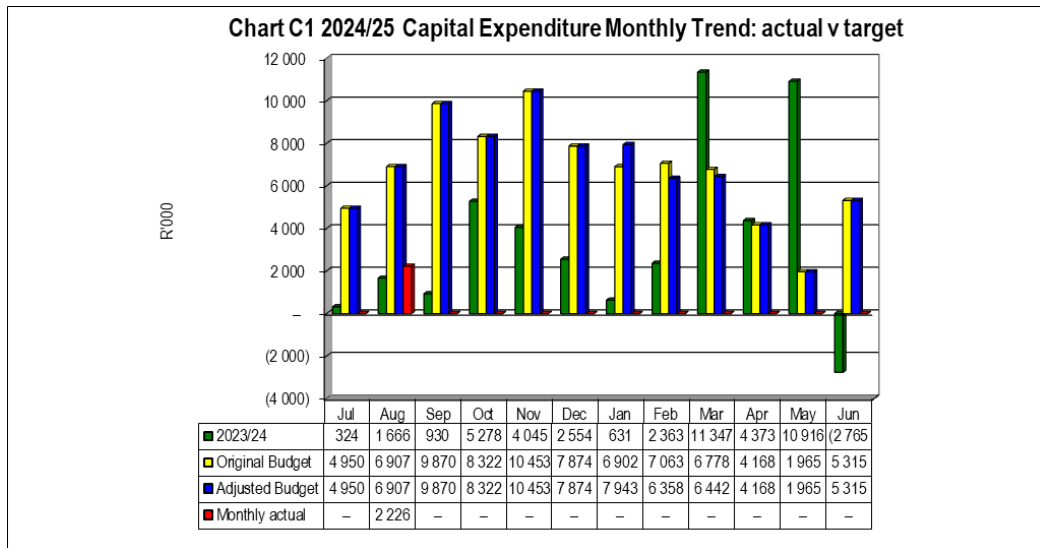


Figure 18: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

**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 - M02 August										
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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		13 576	56 065	56 065	2 226	2 226	8 862	6 636	74.9%	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	1 171	1 171	2 712	1 541	56.8%	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	1 171	1 171	2 712	1 541	56.8%	11 712
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 366	22 746	22 746	-	-	700	700	100.0%	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	-	-	700	700	100.0%	18 833
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		7 209	19 107	19 107	1 055	1 055	3 350	2 295	68.5%	19 107
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7 209	19 107	19 107	1 055	1 055	3 350	2 295	68.5%	19 107
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2 500	2 500	-	-	2 100	2 100	100.0%	2 500
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	2 500	2 500	-	-	2 100	2 100	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		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	<b>530</b>	<b>10 153</b>	<b>10 153</b>	<b>-</b>	<b>-</b>	<b>850</b>	<b>850</b>	<b>100.0%</b>	<b>10 153</b>
Community Facilities	530	10 153	10 153	-	-	850	850	100.0%	10 153
Halls	530	10 153	10 153	-	-	850	850	100.0%	10 153
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

<b>Computer Equipment</b>		<b>1 262</b>	<b>1 071</b>	<b>1 071</b>	-	-	-	-		<b>1 071</b>
Computer Equipment		1 262	1 071	1 071	-	-	-	-		1 071
<b>Furniture and Office Equipment</b>		<b>85</b>	-	-	-	-	-	-		-
Furniture and Office Equipment		85	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>		<b>3 256</b>	<b>705</b>	<b>1 018</b>	-	-	<b>498</b>	<b>498</b>	100.0%	<b>1 018</b>
Machinery and Equipment		3 256	705	1 018	-	-	498	498	100.0%	1 018
<b>Transport Assets</b>		<b>18 745</b>	<b>1 210</b>	<b>1 167</b>	-	-	<b>1 167</b>	<b>1 167</b>	100.0%	<b>1 167</b>
Transport Assets		18 745	1 210	1 167	-	-	1 167	1 167	100.0%	1 167
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>37 453</b>	<b>69 205</b>	<b>69 475</b>	<b>2 226</b>	<b>2 226</b>	<b>11 377</b>	<b>9 151</b>	<b>80.4%</b>	<b>69 475</b>

**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 - M02										
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										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		253	4 143	4 143	-	-	750	750	100.0%	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	-	-	750	750	100.0%	3 043
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs	253	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	3 043	3 043	-	-	750	750	100.0%	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		-	-	-	-	-	-	-	-	-



<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	253	4 143	4 143	-	-	750	750	100.0%	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 - M02 August										
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										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		16 667	18 959	18 959	1 119	1 906	3 085	1 179	38.2%	18 959
Roads Infrastructure		7 928	9 549	9 549	717	1 163	1 591	428	26.9%	9 549
Roads		6 118	7 959	7 959	465	911	1 326	416	31.3%	7 959
Road Structures		1 810	1 590	1 590	253	253	265	12	4.7%	1 590
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		684	1 053	1 053	45	86	176	90	51.2%	1 053
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		675	988	988	45	86	165	79	47.9%	988
Attenuation		8	65	65	-	-	11	11	100.0%	65
Electrical Infrastructure		668	1 275	1 275	17	34	138	104	75.5%	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	34	138	104	75.5%	1 275
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 101	954	954	36	46	159	113	71.1%	954
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		55	54	54	-	-	9	9	100.0%	54
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 046	900	900	36	46	150	104	69.4%	900
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 673	5 356	5 356	303	577	893	316	35.4%	5 356
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 567	5 241	5 241	303	576	874	297	34.0%	5 241
Waste Water Treatment Works		106	115	115	-	0	19	19	98.3%	115
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		613	772	772	1	1	129	128	99.3%	772
Landfill Sites		613	772	772	1	1	129	128	99.3%	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		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	<b>7 986</b>	<b>9 530</b>	<b>9 530</b>	<b>572</b>	<b>1 118</b>	<b>1 588</b>	<b>471</b>	<b>29.6%</b>	<b>9 530</b>
Community Facilities	6 955	8 160	8 160	501	977	1 360	383	28.1%	8 160
Halls	812	1 070	1 070	50	100	178	78	43.7%	1 070
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	80	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	23	50	50	-	-	8	8	100.0%	50
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	6 041	7 039	7 039	451	877	1 173	296	25.3%	7 039
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 031	1 370	1 370	71	140	228	88	38.5%	1 370
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 031	1 370	1 370	71	140	228	88	38.5%	1 370
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>64</b>	<b>675</b>	<b>679</b>	<b>0</b>	<b>0</b>	<b>117</b>	<b>116</b>	<b>99.8%</b>	<b>679</b>
Operational Buildings	64	675	679	0	0	117	116	99.8%	679
Municipal Offices	64	675	679	0	0	117	116	99.8%	679
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

<b>Computer Equipment</b>		151	148	148	1	1	25	24	95.4%	148
Computer Equipment		151	148	148	1	1	25	24	95.4%	148
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>		3	251	251	-	-	42	42	100.0%	251
Machinery and Equipment		3	251	251	-	-	42	42	100.0%	251
<b>Transport Assets</b>		4 811	3 931	3 931	272	517	655	139	21.1%	3 931
Transport Assets		4 811	3 931	3 931	272	517	655	139	21.1%	3 931
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	1	29 682	33 494	33 498	1 965	3 542	5 512	1 970	35.7%	33 498

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

No material variances from SDBIP.

## 2.9 Other supporting documents

<b>Cederberg Local Municipality</b>	
<b>Bank Reconciliation</b>	
<b>AUGUST 2024</b>	
	<b>Amount</b>
Bank Statement Balance	<b>6 493 080.47</b>
72194774	-0.00
72194480	-
82163324	6 316 441.19
32630263	176 639.28
Cashbook Balance	<b>2 194 037.12</b>
39999010203	-
39999010204	-
39999010301	53 172.56
39999010302	925 354.90
39999010303	-
39999010305	-606 504.94
39999010701	6 263 436.81
39999010702	661 568 466.00
39999010703	-665 336 109.23
39999010704	601 544.42
39999010705	-1 243 123.40
39999010802	-10 657.82
39999010805	-21 542.18
39999010902	81 207.76
39999010905	-81 207.76
Difference	<b>4 299 043.35</b>
<b>Reconciling Items</b>	
	<b>Difference</b>
Cashier Receipts	-228 741.74
Bank Deposits	-77 851.86
Outstanding EFT Payments	2 443 755.35
Post Office	95 169.32
Wages, Salaries and Council	2 124 933.16
Other	-58 220.88
	<b>4 299 043.35</b>
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 August 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: 2024-09-13

