

# **CEDERBERG MUNICIPALITY**

## **Monthly Budget Statement**

### **OCTOBER 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.

Mscosa	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 October 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 the tool should be updated to address variances identified. An action plan is included.
  - c. The control accounts for bulk suppliers were changed and addresses mSCOA variances
4. Council takes note of the balance of the bulk electricity 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	27 908 364,76	152 822 792,95	150 496 556,00	2 326 236,95	1,55%
Total Operating Expenditure	336 366 474,72	451 160 155,00	451 160 155,00	33 997 385,70	137 517 327,59	147 886 511,00	-10 369 183,41	-7,01%
<i>Surplus/(Deficit)</i>	<b>73 625 532,43</b>	<b>329 504,00</b>	<b>329 504,00</b>	<b>- 6 089 020,94</b>	<b>15 305 465,36</b>	<b>2 610 045,00</b>	<b>12 695 420,36</b>	<b>486,41%</b>
Capital Transfers and Subsidies (Monetary allocations)	24 679 654,60	60 734 349,00	60 734 349,00	3 896 159,11	7 138 358,56	20 244 788,00	-13 106 429,44	-64,74%
Capital Transfers and Subsidies (Allocations in-kind)	2 244 239,50	-	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	<b>100 549 426,53</b>	<b>61 063 853,00</b>	<b>61 063 853,00</b>	<b>- 2 192 861,83</b>	<b>22 443 823,92</b>	<b>22 854 833,00</b>	<b>- 411 009,08</b>	<b>-1,80%</b>
Total Capital Expenditure	42 109 738,21	80 568 025,00	80 568 025,00	3 958 178,69	7 368 427,63	30 049 102,00	-22 680 674,37	-75,48%

Actuals for operating revenue and expenditure were above and below YTD budget respectively. Variances for revenue was 1.55% above whilst the variance for operating expenditure was 7.01% below YTD budget.

The operating revenue realised is R 2.326 million above YTD budget while operating expenditure was R 10.369 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 22.681 million below YTD budget. The total budget is approved at R80.568 million and R 7.368 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 October 2024.

**Table 2: Revenue by Source**

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October									
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>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	126 407	135 874	135 874	10 985	50 754	45 291	5 463	12,06%	135 874
Service charges - Water	31 518	33 443	33 443	2 714	9 221	11 148	(1 927)	-17,28%	33 443
Service charges - Waste Water Management	14 380	15 305	15 305	1 300	5 002	5 102	(99)	-1,95%	15 305
Service charges - Waste management	12 797	14 436	14 436	1 159	4 634	4 812	(178)	-3,70%	14 436
Sale of Goods and Rendering of Services	4 560	4 926	4 926	892	2 129	1 642	487	29,67%	4 926
Agency services	4 300	4 465	4 465	395	1 421	1 488	(67)	-4,50%	4 465
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 217	6 698	6 698	557	2 217	2 233	(15)	-0,68%	6 698
Interest earned from Current and Non Current Assets	5 191	1 150	1 150	670	2 549	383	2 165	564,83%	1 150
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	970	784	784	128	292	261	31	11,91%	784
Licence and permits	11	12	12	-	-	4	(4)	-100,00%	12
Operational Revenue	846	527	527	81	134	176	(42)	-23,81%	527
<b>Non-Exchange Revenue</b>									
Property rates	73 693	75 998	75 998	5 495	30 730	25 333	5 397	21,31%	75 998
Surcharges and Taxes	-	1	1	-	-	0	(0)	-100,00%	1
Fines, penalties and forfeits	32 426	34 907	34 907	908	2 827	11 636	(8 808)	-75,70%	34 907
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	115 294	94 462	94 462	1 620	36 628	31 487	5 141	16,33%	94 462
Interest	4 208	4 353	4 353	280	1 375	1 451	(76)	-5,26%	4 353
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 629	4 601	4 601	724	2 909	1 534	1 376	89,69%	4 601
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	9 580	19 549	19 549	-	-	6 516	(6 516)	-100,00%	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>27 908</b>	<b>152 823</b>	<b>150 497</b>	<b>2 326</b>	<b>1,55%</b>	<b>451 490</b>

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

**Service Charges - Electricity:** The variance is 12.06% above YTD budget. Revenue increased due to the increase in consumption by consumers and the suspension of load-shedding.

**Service Charges – Water:** The variance is 17.28% below YTD budget. This is due to the reversal of internal charges, or usage by municipal offices. Usage in the winter months is usually low, but it is expected to steadily increase as we move towards the summer season.

**Sale of Goods and Rendering of Services:** The variance is 29.67% above YTD budget. The variances are mainly due to actuals for revenue from camping fees and building that are more than expected.

**Interest earned from Current and Non-Current Assets:** 564.83% 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 11.91% below YTD budget. Actuals are lower than anticipated. This due to lower demand/or usage of municipal facilities, such as halls, by the public.

**License and Permits:** No transactions to date. This is due to the slow implementation of the municipal by-laws.

**Operational Revenue:** The variance is 23.81% below YTD budget. Actuals are lower than anticipated. Revenue will be adjusted accordingly with the adjustment budget process.

**Property Rates:** The variance is 21.31% above YTD budget. This is due to the annual billing for property rates. This was payable by the end of September. This will gradually align throughout the year. Seasonal budgeting will be implemented in the next financial year.

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

**Fines, penalties and forfeits:** Fines issued is 75.70 % below YTD budget. The service provider is on site and operational. Cameras are operational. Actuals are expected to increase throughout the year. The new manager has been appointed and it is expected that operational deficiencies will be addressed.

**Transfers and Subsidies Operational:** The variance is 16.33% above YTD budget due to various grants received.

**Operational Revenue (Non-Exchange):** This variance is 89.69% above YTD budget due to availability charges. Availability fees charged exceeds the budget. This is due to internal data cleansing and revenue enhancement exercise. Revenue will be adjusted accordingly with the adjustment budget.

**Other Gains:** No transactions to date. The municipality is currently busy with the evaluation process of the tender to sell redundant assets through an auction.

### 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) - M04 October									
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	130 819	149 110	149 110	11 043	42 151	48 920	(6 769)	-13,84%	149 110
Remuneration of councillors	6 081	6 502	6 502	502	1 961	2 085	(124)	-5,94%	6 502
Bulk purchases - electricity	105 503	113 900	113 900	7 922	41 201	37 967	3 234	8,52%	113 900
Inventory consumed	10 927	11 172	11 115	1 262	3 396	3 637	(241)	-6,64%	11 115
Debt impairment	43 189	54 088	54 088	4 507	18 029	18 029	-		54 088
Depreciation and amortisation	42 207	31 439	31 439	2 619	10 478	10 480	(2)	-0,02%	31 439
Interest	14 961	11 926	11 926	971	3 872	3 975	(104)	-2,61%	11 926
Contracted services	56 827	27 732	28 176	1 405	7 079	9 218	(2 139)	-23,20%	28 176
Transfers and subsidies	198	220	220	6	11	57	(46)	-80,83%	220
Irrecoverable debts written off	-	-	-	-	-	-	-		-
Operational costs	26 796	37 712	37 326	3 760	9 341	11 067	(1 725)	-15,59%	37 326
Losses on Disposal of Assets	666	-	-	-	-	-	-		-
Other Losses	-	7 360	7 360	-	-	2 453	(2 453)	-100,00%	7 360
<b>Total Expenditure</b>	<b>438 174</b>	<b>451 160</b>	<b>451 160</b>	<b>33 997</b>	<b>137 517</b>	<b>147 887</b>	<b>(10 369)</b>	<b>-7,01%</b>	<b>451 160</b>

**Employee related cost:** Employee related cost is 13.84% below YTD budget. The salary and wage negotiations were finalized on 06 September. The municipality opted for a phased in approach. Employees received first portion of back-pay in September 2024, the second portion was due in October 2024. There are also savings realized where vacancies are not yet filled.

**Contracted Services:** This category is 23.20% below YTD budget mainly due to lower spending on several line items during the first four months. Examples include expenditure on fire safety function.

**Transfers and Subsidies:** The variance is 80.83 below YTD budget. This is based on affordability and demand for donations. This is low due to no funding being requested for transfer to the tourism bureau.

**Operational Costs:** Expenditure for operational costs is 15.59% 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. Items include maintenance, travel and subsistence as well as hire charges.

**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	7 138 359	11,75%
Internally Generated Funds	19 833 676	230 069	1,16%
Total	80 568 025	7 368 428	9,15%

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

The capital expenditure is 75% below year-to-date budget and 9.15% 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. Revised completion date is January 2025.

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 was Monday 23 September 2024. Evaluation of tenders is in progress.

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.

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. Award made on 08 November 2024. 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 was 17 September 2024. Evaluation and adjudication of tender is in process. 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 is at 2.42 months and current ratio to 1.45:1.

### 1.3.2.5 Collection Rate

Total Aggregate Collection		4.October - Reporting for September in October			
		Billing For September	Collection in October	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	18 686 427	19 344 432	670 496	104%
2.Collection <u>excl Eskom</u> supplied areas		-	-	-	#DIV/0!
3.Collection: <b>Property Rates</b>		5 454 961	5 924 634	0	109%
4.Total average collection: <b>Electricity</b> (Municipal supplied areas)		7 840 746	8 688 065	0	111%
5.Total average collection: <b>Water</b>		2 158 120	2 169 629	0	101%
6.Total average collection: <b>Wastewater</b>		1 225 860	1 054 570	171 290	86%
7.Total average collection: <b>Refuse</b>		1 131 369	973 457	157 912	86%
8. 7.Total average collection: <b>Interest</b>		875 371	534 077	341 294	61%

**Figure 2: Collection Rate**

The collection rate is 104% for October 2024. The cumulative collection rate is 93.8% as can be seen on the next page monthly financial ratios. Consumers were billed annually for property rates in July 2024, which was due in September 2024. However, some of the consumers are still paying their annual rates and bigger consumers have paid their accounts. 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	YTD	
		Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024
1 Capital expenditure to Total expenditure	10% - 20%	8,9%	0,0%	5,1%	3,2%	5,1%
2 Repairs and maintenance to PPE	8%	1,7%	0,1%	0,5%	0,3%	0,5%
3 Annual collection rate	95%	91,8%	88,8%	78,2%	90,4%	93,8%
4 Bad debts written off vs bad debt provision	100%	2,5%	0,0%	0,0%	0,0%	0,0%
5 Net debtors days	30 days	38	53	27	18	14
6 Cash/Cost coverage ratio	1 - 3 months	1,49	2,98	2,38	2,37	2,42
7 Current ratio	1.5 - 2:1	1,10	2,03	1,51	1,48	1,45
8 Capital cost as % of total operating expenditure	6% - 8%	0,1%	0,0%	0,1%	0,3%	0,3%
9 Debt (total borrowings) as a % of Revenue	< 45%	0,6%	3,6%	2,5%	1,8%	1,4%
10 Net operating surplus margin	0%	-1,5%	58,3%	29,2%	17,1%	10,0%
11 Electricity distribution losses	7% - 10%	8,69%	Annual Ratio			
12 Water distribution losses	15% - 30%	30,91%	Annual Ratio			
13 Revenue growth %	CPI	Annual Ratio				
14 Revenue growth % excl capital grants	>5%	Annual Ratio				
15 Creditors payment period	30 days	48	98	52	34	26
16 Irregular, fruitless and wasteful unauthorised exp.	0%					
17 Remuneration as % of total operating expenditure	25% - 40%	33,0%	36,9%	30,2%	31,5%	32,1%
18 Contracted services as a % of total operating expenditure	2% - 5%	11,9%	0,5%	7,3%	5,5%	5,1%
19 Capital budget implementation indicator	95% - 100%	75,3%	0,0%	18,8%	15,7%	24,5%
20 Operating expenditure budget implementation indicator	95% - 100%	86,1%	78,2%	95,4%	93,9%	93,0%
21 Operating revenue budget implementation indicator	95% - 100%	88,2%	182,3%	131,4%	110,7%	101,5%
22 Billed revenue budget implementation indicator	95% - 100%	101,3%	149,8%	122,8%	114,1%	109,2%

**Figure 3: Monthly Ratios**

Overall the major ratio's indicates a slight decrease from July; however the municipality is still very much focused on increasing debt collection to create a sustainable financial position.

### 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> MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003			
Municipality Self-Assessment			
Certificate of Compliance: Municipal Debt Relief Conditions for Application			
Period	Oct24		
National Financial Year	2024/25		
Demarcation Code of Municipality being assessed	WC012		
District	West Coast		
Demarcation Description	Cederberg		
I, <b>R. de Ridder</b> , hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in <b>MFMA Circular No. 124</b> 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			
<b>6.3+ Maintaining the Eskom and bulk water current account –</b> Condition 6.12 (current account for the purpose of the exercise means the account for a single month's consumption)			
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)? <i>Note - refer condition 6.12.2</i>	Yes	No invoices received. This has been reported to PT and DWS.
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://goportal.treasury.gov.za">https://goportal.treasury.gov.za</a> ?	Yes	No invoices received. This has been reported to PT and DWS.
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	No invoices received. This has been reported to PT and DWS. The Municipality has continuously attempted to source the invoices from DWS and is simply not getting timely responses. This can't be a reflection on the Municipality's performance.
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)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s)) up to the date of NT approval of the notification</i>	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://goportal.treasury.gov.za">https://goportal.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?	Yes	Reconciliation included in S71 Report. The differences identified are due to payments made to Eskom for own account usage (ie boreholes). Reconciliation will also be uploaded on GoMuni.
<b>6.4 Compliance with a funded MTREF –</b> (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) or the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?  <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (aka property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (aka property rates). If the municipality merely used the debt impairment to "balance" the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i>	Yes	
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?  <i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No".</i>	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)?  <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening</i>	N/A - 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)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/A	
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget- and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes	
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	The tariff tool has been completed with the submission of the budget on the tool that was available at the time of submission

6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTRF, 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 for all business and residential properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.
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.	Yes	The Municipality does not have flow-meters to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality's indigent policy makes provision for restricting both water and electricity. Indigents are placed on auxiliary until the account is settled.
18	6.6.4	- if the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 kilolitres water, respectively? Note – the municipality's monthly MFMA s.71 statement must include as part of the narrative the indigent information in the required NT format.	Yes	Indigents are limited to the National Limit for FBS of 6k and 50kWh. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.
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			
6.7	Maintaining a minimum average quarterly collection of property rates and services charges			
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings updated via the GoMuni Upload Portal?	Yes	The cumulative collection rate is 93.85. The collection rate for October is 104%.
	Note – although the norm and standard for collection (MFMA Circular No. 72) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from the 2023/24 financial year.			
20	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:		
20	6.7.2.1	- the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	6.7.1 = Yes	
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 areas?	6.7.1 = Yes	
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?	6.7.1 = Yes	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No	The municipality replaces all prepaid electricity meters (by virtue of damage or theft) with smart meters. Water meters are however still conventional. The municipality has applied for the roll over of funds received during 23/24 financial year. The roll over has been approved. The Municipality has submitted a business plan to PT for funding for the implementation of pre-paid water meters and is awaiting the outcome.
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. The municipality has applied for the roll over of funds received during 23/24 financial year. The roll over has been approved.
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	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 has applied to roll over the funds, which has subsequently been approved. Funds are also available in operating expenditure votes for the replacement of existing meters
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?	No	The rates reconciliation has been submitted. A detailed action plan identifying variances are included in S71 report.
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? Note – monthly progress against the action plan to address variances to be included as part of the municipality's next report compliance requirements in the MFMA s.71 statement.	Yes	
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://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ?	Yes	
6.9	Monitor and report on implementation –			
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted process to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note – condition 6.9.2 has a typing error and must refer to 6.9.1.	6.9.1 = Yes	
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeliness via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ?	No FRP	
	Note – a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.			
6.10	Provincial Treasury Note: Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief unless:			
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timely uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.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 certify 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 the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.	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? Note: there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 246 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans entered into after the effective date of debt relief approval as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.	No	
6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):			
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.83.	Yes	The Municipality meets its commitments to pay the current Eskom accounts and bulk water accounts.
39	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes		
40	6.13	Accounting Treatment – has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? Note – to include accounting for any related benefit (e.g. interest suspension, 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?	No	

Note: In applying for Municipal Debt Relief as set out in paragraph 3. of MFMA Circular no. 124, the Council of a Municipality that during the duration of the Municipal Debt Relief programme fails to comply with the conditions of the Relief, cannot be eligible to receive the Municipality's share in terms of section 57 of the Electricity Regulation Act, 2006 (Act no. 6 of 2006). Any such conditions must be provided by the relevant province for supporting an external mechanism as envisaged in Chapter 9 of the Municipal Systems Act, 2000, including the necessary service delivery operational plan in terms of the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the condition of government's water support to Eskom, Eskom will only supply water to produce its credit control and debt collection policies when it relates to the municipality's meters that are the subject of municipal debt relief.

PT/ HOD/ NT / MM Name: R. de Ridder (Acting)

Signature of HOD/ NT/ MM: RdR

Date: 14 November 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 Assessor 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

National Treasury		Province	
Municipal Debt Relief MFMA Circular No. 124		WC	
Municipal Finance Management Act No. 56 of 2003		Code	Code Description
		WC012	West Coast Cederberg

Municipal Details		Monthly Performance Report																Compliance Status																		
Month	Code Descr	Code	Part A				Part B				Part C		Part D				Part E		Score	Compliance Status																
			C1	C2	C3	C4	C7	C8	C9	C10	C12	C13	C15	C16	C17	C18	C19	C20			C21	C22	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38
1. July	Cederberg	WC012	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	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	85%	Non Compliance
2. August	Cederberg	WC012	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	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	93%	Non Compliance
3. September	Cederberg	WC012	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	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance
4. October	Cederberg	WC012	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	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance
5. November	Cederberg	WC012																																	0%	Non Compliance
6. December	Cederberg	WC012																																	0%	Non Compliance
7. January	Cederberg	WC012																																	0%	Non Compliance
8. February	Cederberg	WC012																																	0%	Non Compliance
9. March	Cederberg	WC012																																	0%	Non Compliance
10. April	Cederberg	WC012																																	0%	Non Compliance
11. May	Cederberg	WC012																																	0%	Non Compliance
12. June	Cederberg	WC012																																	0%	Non Compliance

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

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

National Treasury		Province	
Municipal Debt Relief MFMA Circular No. 124		WC	
Municipal Finance Management Act No. 56 of 2003		Code	Code Description
		WC012	West Coast Cederberg

Municipal Details		Monthly Performance Report																Compliance Status																		
Month	Code Descr	Code	Part A				Part B				Part C		Part D				Part E		Score	Compliance Status																
			C1	C2	C3	C4	C7	C8	C9	C10	C12	C13	C15	C16	C17	C18	C19	C20			C21	C22	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38
1. July	Cederberg	WC012	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	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Non Compliance
2. August	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Non Compliance
3. September	Cederberg	WC012	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	No	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	85%	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 85% for September 2024. A meeting was held with Provincial Treasury clarifying the decline in compliance where it has been established the municipality has been disadvantaged by the PT assessment and that this will be corrected going forward.

### 1.3.3.4 Collection Rate Information

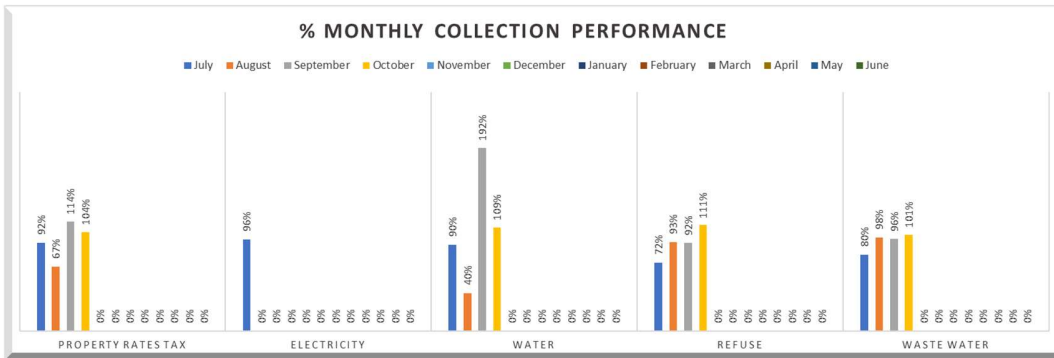


Figure 7: Monthly Collection Performance per service

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003	Western Cape				
	City	Quarter	Municipality	Final Month	No. of Wards
	WDC12		Cederberg	2019	6

Collection Rate Assessment	Summary - Quarter 1				Summary - Quarter 2				Summary - Quarter 3				Summary - Quarter 4			
	Billing	Collection	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection
2. Collection for which demonstration	07 127 000	10 928 200	0 211 400	88%	08 886 407	10 341 421	0 000 000	100%	07 127 000	10 928 200	0 211 400	88%	07 127 000	10 928 200	0 211 400	88%
3. Total average collection: Electricity (Municipal supplied area)	30 630 000	34 921 000	1 600 000	100%	30 630 000	34 921 000	1 600 000	100%	30 630 000	34 921 000	1 600 000	100%	30 630 000	34 921 000	1 600 000	100%
3. Total average collection: Water	7 201 170	8 961 413	100 000	100%	7 201 170	8 961 413	100 000	100%	7 201 170	8 961 413	100 000	100%	7 201 170	8 961 413	100 000	100%
3. Total average collection: Refuse	3 200 000	2 911 000	1 000 000	70%	3 200 000	2 911 000	1 000 000	70%	3 200 000	2 911 000	1 000 000	70%	3 200 000	2 911 000	1 000 000	70%
3. Total average collection: Interest	2 004 700	1 203 000	60 000	60%	2 004 700	1 203 000	60 000	60%	2 004 700	1 203 000	60 000	60%	2 004 700	1 203 000	60 000	60%

Figure 8: Collection Rate per Quarter

Collection Rate Assessment	1. July - Reporting for June to July				2. August - Reporting for July to August				3. September - Reporting for August to September				Summary - Quarter 1				4. October - Reporting for September to October			
	Billing for June	Collection for June	R - Billing not collected	% Collection	Billing for July	Collection for July	R - Billing not collected	% Collection	Billing for August	Collection for August	R - Billing not collected	% Collection	Billing for September	Collection for September	R - Billing not collected	% Collection	Billing for October	Collection for October	R - Billing not collected	% Collection
2. Collection for which demonstration	07 127 000	10 928 200	0 211 400	88%	08 886 407	10 341 421	0 000 000	100%	07 127 000	10 928 200	0 211 400	88%	07 127 000	10 928 200	0 211 400	88%	07 127 000	10 928 200	0 211 400	88%
3. Total average collection: Electricity (Municipal supplied area)	30 630 000	34 921 000	1 600 000	100%	30 630 000	34 921 000	1 600 000	100%	30 630 000	34 921 000	1 600 000	100%	30 630 000	34 921 000	1 600 000	100%	30 630 000	34 921 000	1 600 000	100%
3. Total average collection: Water	7 201 170	8 961 413	100 000	100%	7 201 170	8 961 413	100 000	100%	7 201 170	8 961 413	100 000	100%	7 201 170	8 961 413	100 000	100%	7 201 170	8 961 413	100 000	100%
3. Total average collection: Refuse	3 200 000	2 911 000	1 000 000	70%	3 200 000	2 911 000	1 000 000	70%	3 200 000	2 911 000	1 000 000	70%	3 200 000	2 911 000	1 000 000	70%	3 200 000	2 911 000	1 000 000	70%
3. Total average collection: Interest	2 004 700	1 203 000	60 000	60%	2 004 700	1 203 000	60 000	60%	2 004 700	1 203 000	60 000	60%	2 004 700	1 203 000	60 000	60%	2 004 700	1 203 000	60 000	60%

Complete This Section	Quarter 1 Performance Per Ward				Quarter 2 Performance Per Ward											
	Billing for June	Collection for June	R - Billing not collected	% Collection	Billing for July	Collection for July	R - Billing not collected	% Collection	Billing for August	Collection for August	R - Billing not collected	% Collection	Billing for September	Collection for September	R - Billing not collected	% Collection
Property Rates Tax	382 128	533 371	0	140%	2 175 362	207 650	1 967 712	95%	390 223	794 363	0	204%	2 040 000	1 620 121	419 879	80%
Electricity	428 731	423 687	44	100%	13 212	10 129	3 084	77%	30 252	19 977	10 275	66%	407 186	403 780	3 406	97%
Water	17 110	9 984	7 126	58%	9 959	11 773	0	118%	30 802	15 104	15 698	50%	36 960	35 200	1 760	95%
Refuse	7 840	5 995	1 845	76%	7 874	7 051	843	89%	7 874	7 043	831	89%	20 007	20 000	7	100%
Waste Water	12 384	5 177	7 207	42%	12 466	17 318	0	139%	12 466	17 318	0	139%	12 466	17 318	0	139%
Interest	74 653	74 653	0	100%	72 700	72 700	0	100%	72 700	72 700	0	100%	72 700	72 700	0	100%

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 engage PT on this matter and is awaiting feedback.

### 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)*

Description	Ref	As Per Debt Relief Application		2024/2025 - Monthly Monitoring															
		Current Year - 2024/2025		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	2 289	2 320								
Indigent HH's with piped water inside yard (but not in dwelling)	2																		
Indigent HH's using public tap (at least min. service level)	4																		
Indigent HH's with other water supply (at least min service level)	2																		
<b>Total no. of indigent HH's receiving Minimum Service Level and Above sub-total</b>	3							2 167	2 227	2 289	2 320								
Indigent HH's using public tap (< min. service level)	3																		
Indigent HH's with other water supply (< min. service level)	4																		
Indigent HH's with No water supply	4																		
<b>Total no. of indigent HH's receiving - Below Minimum Service Level sub-total</b>	5																		
<b>Total number of registered indigent households</b>	5							2 167	2 227	2 289	2 320								
<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	2 289	2 320								
Number of Indigent HH's NOT metered currently - Water																			
Number of Indigent HH's with NO Water supply - No metering	10																		
<b>Total number of registered indigent households</b>	10							2 167	2 227	2 289	2 320								
<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>																			
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																		
<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	6	6								
Indigent HH's with Electricity - prepaid (< min. service level)								2 071	2 109	2 166	2 172								
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	2 172	2 178								
<b>Total number of registered indigent households</b>	5							2 076	2 136	2 172	2 178								
<b>Status of Electricity meters:</b>																			
Number of Indigent HH's with prepaid Electricity								2 071	2 109	2 166	2 172								
Number of Indigent HH's with conventional metered Electricity								5	27	6	6								
Number of Indigent HH's NOT metered currently - Electricity																			
Number of indigent HH's with other energy sources - No metering	12																		
<b>Total number of registered indigent households</b>	12							2 076	2 136	2 172	2 178								
<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>																			
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	13																		
<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	2 289	2 320								
Electricity/other energy (50kwh per household per month)								2 076	2 136	2 166	2 172								
<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>Total cost of FBS Water and Electricity provided to ALL Households</b>	8																		
<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	6	6								
Sanitation (kilolitres per household per month)																			
Sanitation (Rand per household per month)								245	245	245	245								
Electricity (kwh per household per month)								50	50	50	50								
Refuse (average litres per week)								240	240	240	240								
<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)																		
Additional Subsidies: 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	6																		
Housing - top structure subsidies																			
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 2					
Reconciliation Overview						
High Level Reconciliation						
Number of Properties				Market Values		
Property Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	5958	5958	0	3 077 416 000	3 077 416 000	-
Industrial	5	5	0	4 617 000	4 617 000	-
Business and Commercial	568	568	0	1003 409 000	1003 409 000	-
Agricultural	1491	1491	0	4 359 711 000	4 359 711 000	-
Mining	0	0	0	-	-	-
State Owned for Public Purpose	33	33	0	218 755 000	218 755 000	-
PSI	495	495	0	97 841 000	97 841 000	-
PBO	12	12	0	11650 000	11650 000	-
Multi Use	0	0	0	-	-	-
Vacant	715	715	0	201734 000	201734 000	-
POW	38	38	0	76 163 000	76 163 000	-
Municipal	1030	1030	0	250 436 000	250 436 000	-
Other	174	174	0	176 813 000	176 813 000	-
	<u>10519</u>	<u>10519</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			Market Values		
	GV	MFS	Variance	GV	MFS	Variance
Residential	2773506,76	2825599,15	-52092,39	2773506,76	2825599,15	-52092,39
Industrial	7191,42	7191,42	0,00	7191,42	7191,42	0,00
Business and Commercial	1562906,51	1382458,97	180447,54	1562906,51	1382458,97	180447,54
Agricultural	1313137,69	1027068,47	286069,22	1313137,69	1027068,47	286069,22
Mining	0,00	0,00	0,00	0,00	0,00	0,00
State Owned for Public Purpose	340732,06	72217,98	268514,08	340732,06	72217,98	268514,08
PSI	20628,57	24941,35	-4312,78	20628,57	24941,35	-4312,78
PBO	3508,96	3072,22	436,74	3508,96	3072,22	436,74
Multi Use	0,00	0,00	0,00	0,00	0,00	0,00
Vacant	243048,11	152987,65	90060,46	243048,11	152987,65	90060,46
POW	0,00	0,00	0,00	0,00	0,00	0,00
Municipal	0,00	5511,93	-5511,93	0,00	5511,93	-5511,93
Other	0,00	0,00	0,00	0,00	0,00	0,00
Total	<u>6264660,09</u>	<u>5501049,14</u>	<u>763610,95</u>	<u>6264660,09</u>	<u>5501049,14</u>	<u>763610,95</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 should be amended by NT. PT undertook to discuss this with NT and provide the municipality with feedback.



CEDERBERG : Action Plan -												
Ref	Item	Details	Responsible Official	Targeted Date	Remedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining	
1	system billing need to be investigated.	Need to be investigated	MFIP Advisor	31/12/2024	The differences will be investigated for all the properties	Not Yet Started				2024/11/14	#VALUE!	
2		Need NT intervention	NT		NT should assist	Not Yet Started						
3	municipality provides a certain percentage per each different indigent customer.	Need NT intervention	NT		NT should assist							
4	n the residential and business stands, while the municipality is having different tariffs	Need NT intervention	NT		NT should assist							
5	all them	Need NT intervention	NT		NT should assist							
6	only	Need to be investigated	MFIP Advisor	31/12/2024	properties not billed by the municipality and investigate							
5												
6												
Intervention /Assistance Required												
Ref	Item	Details of Assistance Required	Responsible Official	Targeted Date	Details of Assistance Provided	Status	Comments	POE	POE Status	Today's Date	Period remaining	
1	system billing need to be investigated.	Investigations of all the properties billed by the GV Took and not billed by the municipality	MFIP Advisor	31/12/2024								
2												

Figure 12: Property Rates Variances Action Plan

### 1.3.3.7 Reconciliation of payments to Bulk Suppliers

Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:												
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end: 10 October 2024	
1	6627012482	Eskom	Bulk Purchases	16.10.2024	16.10.2024	15.10.2024	2 327 481.85	2 327 481.85	-	M03	M04 String	
2	6779486465	Eskom	Bulk Purchases	16.09.2024	16.10.2024	15.10.2024	5 646 682.31	5 646 682.31	-	M03	M04 String	
3	8260124924	Eskom	Bulk Purchases	25.09.2024	25.10.2024	24.10.2024	840 020.26	840 020.26	-	M03	M04 String	
4	9571810478	Eskom	Bulk Purchases	18.09.2024	18.10.2024	17.10.2024	4 023 108.96	4 023 108.96	-	M03	M04 String	
5	5633644454	Eskom	Bulk Purchases	26.09.2024	26.10.2024	24.10.2024	171 600.88	171 600.88	-	M03	M04 String	
6	500186097	Eskom	Bulk Purchases	05.09.2024	30.09.2024	17.09.2024	1 770.94	1 770.94	-	M03	Internal Usage not included in string	
7	7039295180	Eskom	Bulk Purchases	Account closed			Account closed				Account closed	
8	9871219263	Eskom	Bulk Purchases	Account closed			Account closed				Account closed	
9	9251775291	Eskom	Bulk Purchases	10.09.2024	10.10.2024	08.10.2024	109 316.59	109 316.59	-	M03	Internal Usage not included in string	
10	8287424551	Eskom	Bulk Purchases	11.09.2024	11.10.2024	08.10.2024	370 512.56	370 512.56	-	M03	Internal Usage not included in string	
11	5377939292	Eskom	Bulk Purchases	16.09.2024	16.10.2024	15.10.2024	6 007.30	6 007.30	-	M03	Internal Usage not included in string	
12	9003056862	Eskom	Bulk Purchases	09.09.2024	09.10.2024	08.10.2024	2 682.72	2 682.72	-	M03	M03 String	
13	9581081208	Eskom	Bulk Purchases	19.09.2024	14.10.2024	11.10.2024	3 766.04	3 766.04	-	M03	Internal Usage not included in string	
14	689791850	Eskom	Bulk Purchases	25.09.2024	21.10.2024	18.10.2024	3 805.49	3 805.49	-	M03	Internal Usage not included in string	
15	8926469644	Eskom	Bulk Purchases	25.09.2024	21.10.2024	18.10.2024	16 480.74	16 480.74	-	M03	Internal Usage not included in string	
16	7486207260	Eskom	Bulk Purchases	05.09.2024	30.09.2024	Account in credit	-56 939.22	-	-56 939.22	M03	Account in credit	
17	9792412008	Eskom	Bulk Purchases	19.09.2024	14.10.2024	11.10.2024	51 977.46	51 977.46	-	M03	Internal Usage not included in string	
18	7460413421	Eskom	Bulk Purchases	05.09.2024	30.09.2024	17.09.2024	4 043.33	4 043.33	-	M03	Internal Usage not included in string	
19	9622581180	Eskom	Bulk Purchases	02.10.2024	28.10.2024	24.10.2024	8 126.83	8 126.83	-	M03	Internal Usage not included in string	
20	6983620040	Eskom	Bulk Purchases	16.09.2024	16.10.2024	11.10.2024	16 482.16	16 482.16	-	M03	Internal Usage not included in string	
21	5710236842	Eskom	Bulk Purchases	16.09.2024	16.10.2024	15.10.2024	77 270.90	77 270.90	-	M03	Internal Usage not included in string	
22	6829354180	Eskom	Bulk Purchases	25.09.2024	21.10.2024	18.10.2024	39 209.87	39 209.87	-	M03	Internal Usage not included in string	
23	5421499776	Eskom	Bulk Purchases	05.09.2024	30.09.2024	17.09.2024	13 895.68	13 895.68	-	M03	M03 String	
24	8774598833	Eskom	Bulk Purchases	13.09.2024	14.10.2024	11.10.2024	33 287.81	33 287.81	-	M03	M04 String	
							13 712 591.36	13 769 530.58	-56 939.22			

Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:												
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end: 11 November 2024	
1	6627012482	Eskom	Bulk Purchases	16.10.2024	15.11.2024		1 713 953.00	-	1 713 953.00	M04	Not yet due at reporting date	
2	6779486465	Eskom	Bulk Purchases	16.10.2024	15.11.2024		3 503 517.42	-	3 503 517.42	M04	Not yet due at reporting date	
3	8260124924	Eskom	Bulk Purchases	17.10.2024	16.11.2024		601 017.40	-	601 017.40	M04	Not yet due at reporting date	
4	9571810478	Eskom	Bulk Purchases	18.10.2024	18.11.2024		2 875 959.99	-	2 875 959.99	M04	Not yet due at reporting date	
5	5633644454	Eskom	Bulk Purchases	17.10.2024	16.11.2024		395 302.62	-	395 302.62	M04	Not yet due at reporting date	
6	500186097	Eskom	Bulk Purchases	04.10.2024	29.10.2024	24.10.2024	1 406.25	1 406.25	-	M04	Internal Usage not included in string	
7	7039295180	Eskom	Bulk Purchases	Account closed			Account closed				Account closed	
8	9871219263	Eskom	Bulk Purchases	Account closed			Account closed				Account closed	
9	9251775291	Eskom	Bulk Purchases	10.10.2024	09.11.2024	06.11.2024	104 469.51	-	104 469.51	M04	Internal Usage not included in string	
10	8287424551	Eskom	Bulk Purchases	11.10.2024	11.11.2024	06.11.2024	274 398.37	-	274 398.37	M04	Internal Usage not included in string	
11	5377939292	Eskom	Bulk Purchases	16.10.2024	15.11.2024		5 953.78	-	5 953.78	M04	Not yet due at reporting date	
12	9003056862	Eskom	Bulk Purchases	08.10.2024	07.11.2024	06.11.2024	2 682.72	-	2 682.72	M04	M04 String	
13	9581081208	Eskom	Bulk Purchases	22.10.2024	16.11.2024		3 817.17	-	3 817.17	M04	Not yet due at reporting date	
14	689791850	Eskom	Bulk Purchases	18.10.2024	12.11.2024	06.11.2024	3 448.72	-	3 448.72	M04	Internal Usage not included in string	
15	8926469644	Eskom	Bulk Purchases	18.10.2024	12.11.2024	06.11.2024	14 934.42	-	14 934.42	M04	Internal Usage not included in string	
16	7486207260	Eskom	Bulk Purchases	04.10.2024	29.10.2024		-52 780.38	-	-52 780.38	M04	Account in credit	
17	9792412008	Eskom	Bulk Purchases	18.10.2024	12.11.2024	06.11.2024	47 098.76	-	47 098.76	M04	Internal Usage not included in string	
18	7460413421	Eskom	Bulk Purchases	04.10.2024	29.10.2024	24.10.2024	3 210.88	-	3 210.88	M04	Internal Usage not included in string	
19	9622581180	Eskom	Bulk Purchases	25.10.2024	19.11.2024		6 893.88	-	6 893.88	M04	Not yet due at reporting date	
20	6983620040	Eskom	Bulk Purchases	16.10.2024	15.11.2024		17 490.21	-	17 490.21	M04	Not yet due at reporting date	
21	5710236842	Eskom	Bulk Purchases	16.10.2024	15.11.2024		72 853.36	-	72 853.36	M04	Not yet due at reporting date	
22	6829354180	Eskom	Bulk Purchases	18.10.2024	12.11.2024	06.11.2024	35 532.88	-	35 532.88	M04	Internal Usage not included in string	
23	5421499776	Eskom	Bulk Purchases	04.10.2024	29.10.2024	24.10.2024	9 161.34	-	9 161.34	M04	M04 String	
24	8774598833	Eskom	Bulk Purchases	23.10.2024	22.11.2024		6 152.00	-	6 152.00	M04	Not yet due at reporting date	
							7 932 521.30	496 343.85	7 436 177.45			

The table below indicates the Bulk Current Account Reconciliation statement for October 2024 to mSCOA data string uploaded for October 2024

<b>Payment per mSCOA Data String M04</b>									
<b>Payment per mSCOA Data Strings</b>						<b>13 054 026,13</b>			
<b>Account No:</b>	<b>Supplier</b>	<b>Type</b>	<b>Billing date</b>	<b>Due Date</b>	<b>Payment date</b>	<b>Invoice</b>	<b>Month</b>	<b>Month end: 10 September 2024</b>	
6627012482	Eskom	Bulk Purchases	16.09.2024	16.10.2024	15.10.2024	2 327 481,85	M03	M04 String	
6779486465	Eskom	Bulk Purchases	16.09.2024	16.10.2024	15.10.2024	5 646 682,31	M03	M04 String	
8260124924	Eskom	Bulk Purchases	25.09.2024	25.10.2024	24.10.2024	840 020,26	M03	M04 String	
9571810478	Eskom	Bulk Purchases	18.09.2024	18.10.2024	17.10.2024	4 023 108,96	M03	M04 String	
5633644454	Eskom	Bulk Purchases	26.09.2024	26.10.2024	24.10.2024	171 600,88	M03	M04 String	
8774598833	Eskom	Bulk Purchases	13.09.2024	14.10.2024	11.10.2024	33 287,81	M03	M04 String	
9003055662	Eskom	Bulk Purchases	08.10.2024	07.11.2024	06.11.2024	2 682,72	M04	M04 String	
5421499776	Eskom	Bulk Purchases	04.10.2024	29.10.2024	24.10.2024	9 161,34	M04	M04 String	
						<b>13 054 026,13</b>			
Difference						-			
<b>Internal usage not included in Bulk Electricity Payments String</b>									
<b>Account No:</b>	<b>Supplier</b>	<b>Type</b>	<b>Billing date</b>	<b>Due Date</b>	<b>Payment date</b>	<b>Invoice</b>	<b>Month</b>	<b>Month end: 11 November 2024</b>	
5377939292	Eskom	Bulk Purchases	16.09.2024	16.10.2024	15.10.2024	6 007,30	M03	Internal Usage not included in string	
9581081208	Eskom	Bulk Purchases	19.09.2024	14.10.2024	11.10.2024	3 766,04	M03	Internal Usage not included in string	
6897791850	Eskom	Bulk Purchases	25.09.2024	21.10.2024	18.10.2024	3 805,49	M03	Internal Usage not included in string	
8926469644	Eskom	Bulk Purchases	25.09.2024	21.10.2024	18.10.2024	16 480,74	M03	Internal Usage not included in string	
9792412008	Eskom	Bulk Purchases	19.09.2024	14.10.2024	11.10.2024	51 977,46	M03	Internal Usage not included in string	
9622581180	Eskom	Bulk Purchases	02.10.2024	28.10.2024	24.10.2024	8 126,83	M03	Internal Usage not included in string	
6983620040	Eskom	Bulk Purchases	16.09.2024	16.10.2024	11.10.2024	18 482,16	M03	Internal Usage not included in string	
5710236842	Eskom	Bulk Purchases	16.09.2024	16.10.2024	15.10.2024	77 270,90	M03	Internal Usage not included in string	
6829354180	Eskom	Bulk Purchases	25.09.2024	21.10.2024	18.10.2024	39 209,87	M03	Internal Usage not included in string	
9251775291	Eskom	Bulk Purchases	10.10.2024	09.11.2024	06.11.2024	104 469,51	M02	Internal Usage not included in string	
8287424551	Eskom	Bulk Purchases	11.10.2024	11.11.2024	06.11.2024	274 398,37	M02	Internal Usage not included in string	
7460413421	Eskom	Bulk Purchases	04.10.2024	29.10.2024	24.10.2024	3 210,88	M02	Internal Usage not included in string	
7486207260	Eskom	Bulk Purchases	05.09.2024	30.09.2024	Account in credit	(56 939,22)	M04	Internal Usage not included in string	
5001886097	Eskom	Bulk Purchases	04.10.2024	29.10.2024	24.10.2024	1 406,25	M04	Internal Usage not included in string	
6897791850	Eskom	Bulk Purchases	18.10.2024	12.11.2024	06.11.2024	3 448,72	M04	Internal Usage not included in string	
8926469644	Eskom	Bulk Purchases	18.10.2024	12.11.2024	06.11.2024	14 934,42	M04	Internal Usage not included in string	
9792412008	Eskom	Bulk Purchases	18.10.2024	12.11.2024	06.11.2024	47 098,76	M04	Internal Usage not included in string	
6829354180	Eskom	Bulk Purchases	18.10.2024	12.11.2024	06.11.2024	35 532,88	M04	Internal Usage not included in string	
						<b>652 687,36</b>			

**Figure 13: Bulk Electricity - Summary of Invoices & Payments**

No invoices were received from DWS for the period of August, September and October 2024. This has been reported to PT and DWS. The municipality requested that DWS amend the distribution information on their system to ensure invoices is sent to the correct recipients.

**Figure 14: 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 have 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.

**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 - M04 October									
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	5 495	30 730	25 333	5 397	21%	75 998
Service charges	185 102	199 058	199 058	16 158	69 611	66 353	3 259	5%	199 058
Investment revenue	5 191	1 150	1 150	670	2 549	383	2 165	565%	1 150
Transfers and subsidies - Operational	115 294	94 462	94 462	1 620	36 628	31 487	5 141	0	94 462
Other own revenue	66 747	80 822	80 822	3 964	13 305	26 941	(13 636)	-51%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>446 027</b>	<b>451 490</b>	<b>451 490</b>	<b>27 908</b>	<b>152 823</b>	<b>150 497</b>	<b>2 326</b>	<b>2%</b>	<b>451 490</b>
Employee costs	130 819	149 110	149 110	11 043	42 151	48 920	(6 769)	-14%	149 110
Remuneration of Councillors	6 081	6 502	6 502	502	1 961	2 085	(124)	-6%	6 502
Depreciation and amortisation	42 207	31 439	31 439	2 619	10 478	10 480	(2)	-0%	31 439
Interest	14 961	11 926	11 926	971	3 872	3 975	(104)	-3%	11 926
Inventory consumed and bulk purchases	116 430	125 072	125 015	9 184	44 596	41 604	2 992	7%	125 015
Transfers and subsidies	198	220	220	6	11	57	(46)	-81%	220
Other expenditure	127 477	126 892	126 949	9 672	34 449	40 767	(6 318)	-15%	126 949
<b>Total Expenditure</b>	<b>438 174</b>	<b>451 160</b>	<b>451 160</b>	<b>33 997</b>	<b>137 517</b>	<b>147 887</b>	<b>(10 369)</b>	<b>-7%</b>	<b>451 160</b>
<b>Surplus/(Deficit)</b>	<b>7 853</b>	<b>330</b>	<b>330</b>	<b>(6 089)</b>	<b>15 305</b>	<b>2 610</b>	<b>12 695</b>	<b>486%</b>	<b>330</b>
Transfers and subsidies - capital (monetary allocations)	26 280	60 734	60 734	3 896	7 138	20 245	###	-65%	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>(2 193)</b>	<b>22 444</b>	<b>22 855</b>	<b>(411)</b>	<b>-2%</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>(2 193)</b>	<b>22 444</b>	<b>22 855</b>	<b>(411)</b>	<b>-2%</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>3 958</b>	<b>7 368</b>	<b>30 049</b>	<b>(22 681)</b>	<b>-75%</b>	<b>80 568</b>
Capital transfers recognised	26 280	60 734	60 734	3 896	7 138	20 314	(13 175)	-65%	60 734
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 383	19 834	19 834	62	230	9 735	(9 505)	-98%	19 834
<b>Total sources of capital funds</b>	<b>41 662</b>	<b>80 568</b>	<b>80 568</b>	<b>3 958</b>	<b>7 368</b>	<b>30 049</b>	<b>(22 681)</b>	<b>-75%</b>	<b>80 568</b>
<b>Financial position</b>									
Total current assets	124 915	54 183	54 183	-	151 120	-	-	-	54 183
Total non current assets	684 008	862 005	862 005	-	680 525	-	-	-	862 005
Total current liabilities	107 937	40 370	40 370	-	104 326	-	-	-	40 370
Total non current liabilities	123 166	135 968	135 968	-	127 055	-	-	-	135 968
Community wealth/Equity	<b>577 819</b>	<b>739 850</b>	<b>739 850</b>	-	<b>600 263</b>	-	-	-	<b>739 850</b>
<b>Cash flows</b>									
Net cash from (used) operating	80 491	90 941	90 941	8 325	48 140	51 012	2 871	6%	90 941
Net cash from (used) investing	(46 273)	(80 568)	(80 568)	(3 947)	(6 995)	(30 049)	(23 054)	77%	(80 568)
Net cash from (used) financing	(1 738)	(1 747)	(1 747)	(17)	(304)	(418)	(114)	27%	(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>102 099</b>	<b>102 099</b>	<b>22 074</b>	<b>(80 025)</b>	<b>-363%</b>	<b>10 155</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	17 427	8 336	7 509	10 106	3 834	3 571	22 262	71 740	144 785
<b>Creditors Age Analysis</b>									
Total Creditors	9 545	-	1 341	-	1 020	-	-	439	12 344

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October										
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	7 661	52 905	52 356	549	1%	157 067
Executive and council		53 691	56 582	56 582	-	14 847	18 861	(4 014)	-21%	56 582
Finance and administration		108 516	100 485	100 485	7 661	38 058	33 495	4 563	14%	100 485
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		47 799	63 376	63 376	2 045	8 618	21 125	(12 507)	-59%	63 376
Community and social services		7 920	15 149	15 149	493	1 881	5 050	(3 168)	-63%	15 149
Sport and recreation		3 031	3 600	3 600	649	1 330	1 200	130	11%	3 600
Public safety		32 030	34 847	34 847	903	2 607	11 616	(9 008)	-78%	34 847
Housing		4 819	9 780	9 780	-	2 799	3 260	(461)	-14%	9 780
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 813	6 560	6 560	730	2 553	2 187	366	17%	6 560
Planning and development		2 513	2 095	2 095	335	1 132	698	433	62%	2 095
Road transport		7 299	4 465	4 465	395	1 421	1 488	(67)	-4%	4 465
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		258 038	285 222	285 222	21 368	95 885	95 074	811	1%	285 222
Energy sources		165 078	166 652	166 652	15 019	60 899	55 551	5 348	10%	166 652
Water management		39 572	78 784	78 784	3 838	16 277	26 261	(9 985)	-38%	78 784
Waste water management		28 303	21 174	21 174	1 351	10 443	7 058	3 385	48%	21 174
Waste management		25 085	18 612	18 612	1 160	8 266	6 204	2 062	33%	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>31 805</b>	<b>159 961</b>	<b>170 741</b>	<b>(10 780)</b>	<b>-6%</b>	<b>512 224</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		114 396	123 752	123 625	10 712	34 557	39 114	(4 557)	-12%	123 625
Executive and council		13 539	13 899	13 890	963	5 134	4 183	951	23%	13 890
Finance and administration		99 742	108 639	108 520	9 641	29 046	34 567	(5 522)	-16%	108 520
Internal audit		1 115	1 215	1 215	107	378	364	14	4%	1 215
<i>Community and public safety</i>		65 678	78 357	78 357	5 736	24 665	26 119	(1 454)	-6%	78 357
Community and social services		9 409	12 758	12 758	734	2 741	4 253	(1 512)	-36%	12 758
Sport and recreation		12 695	14 485	14 485	1 011	3 674	4 828	(1 154)	-24%	14 485
Public safety		39 399	44 657	44 657	3 799	14 709	14 886	(176)	-1%	44 657
Housing		4 174	6 457	6 457	192	3 540	2 152	1 388	64%	6 457
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 159	30 190	30 317	2 590	9 205	10 031	(826)	-8%	30 317
Planning and development		11 803	12 809	12 936	835	3 855	4 238	(383)	-9%	12 936
Road transport		15 356	17 381	17 381	1 755	5 351	5 794	(443)	-8%	17 381
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		230 941	218 861	218 861	14 959	69 091	72 623	(3 532)	-5%	218 861
Energy sources		152 780	136 679	136 679	9 450	47 530	45 228	2 302	5%	136 679
Water management		39 390	33 757	33 757	2 406	9 660	11 252	(1 593)	-14%	33 757
Waste water management		20 930	22 233	22 233	1 690	6 730	7 411	(681)	-9%	22 233
Waste management		17 841	26 193	26 193	1 413	5 170	8 731	(3 560)	-41%	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>33 997</b>	<b>137 517</b>	<b>147 887</b>	<b>(10 369)</b>	<b>-7%</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>(2 193)</b>	<b>22 444</b>	<b>22 855</b>	<b>(411)</b>	<b>-0.017983</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) - M04 October										
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	18 861	(4 014)	-21,3%	56 582
Vote 2 - Office of Municipal Manager		300	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		105 176	97 847	97 847	7 288	37 384	32 616	4 768	14,6%	97 847
Vote 4 - Community Development Services		8 034	17 237	17 237	770	2 387	5 746	(3 358)	-58,4%	17 237
Vote 5 - Corporate and Strategic Services		784	489	489	94	162	163	(1)	-0,6%	489
Vote 6 - Planning and Development Services		2 655	2 095	2 095	335	1 132	698	433	62,0%	2 095
Vote 7 - Public Safety		38 629	39 373	39 373	1 300	4 035	13 124	(9 090)	-69,3%	39 373
Vote 8 - Electricity		165 078	166 652	166 652	15 019	60 899	55 551	5 348	9,6%	166 652
Vote 9 - Waste Management		25 085	18 612	18 612	1 160	8 266	6 204	2 062	33,2%	18 612
Vote 10 - Waste Water Management		28 303	21 174	21 174	1 351	10 443	7 058	3 385	48,0%	21 174
Vote 11 - Water		39 572	78 784	78 784	3 838	16 277	26 261	(9 985)	-38,0%	78 784
Vote 12 - Housing		4 819	9 780	9 780	-	2 799	3 260	(461)	-14,1%	9 780
Vote 13 - Road Transport		3 000	-	-	-	-	-	-	-	-
Vote 14 - Sports and Recreation		3 031	3 600	3 600	649	1 330	1 200	130	10,9%	3 600
<b>Total Revenue by Vote</b>	<b>2</b>	<b>477 857</b>	<b>512 224</b>	<b>512 224</b>	<b>31 805</b>	<b>159 961</b>	<b>170 741</b>	<b>(10 780)</b>	<b>-6,3%</b>	<b>512 224</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	8 750	9 477	9 477	599	3 744	2 823	920	32,6%	9 477
Vote 2 - Office of Municipal Manager		16 226	16 274	16 274	1 159	4 151	5 118	(967)	-18,9%	16 274
Vote 3 - Financial Administrative Services		64 802	73 914	73 914	6 080	19 642	23 111	(3 469)	-15,0%	73 914
Vote 4 - Community Development Services		10 583	11 246	11 246	893	2 997	3 749	(752)	-20,1%	11 246
Vote 5 - Corporate and Strategic Services		21 688	22 272	22 272	2 513	6 414	7 424	(1 010)	-13,6%	22 272
Vote 6 - Planning and Development Services		11 090	11 221	11 221	874	3 591	3 740	(150)	-4,0%	11 221
Vote 7 - Public Safety		43 639	51 468	51 468	4 104	15 856	17 156	(1 300)	-7,6%	51 468
Vote 8 - Electricity		152 780	136 679	136 679	9 450	47 530	45 228	2 302	5,1%	136 679
Vote 9 - Waste Management		17 841	26 193	26 193	1 413	5 170	8 731	(3 560)	-40,8%	26 193
Vote 10 - Waste Water Management		19 598	20 452	20 452	1 603	6 381	6 817	(436)	-6,4%	20 452
Vote 11 - Water		39 390	33 757	33 757	2 406	9 660	11 252	(1 593)	-14,2%	33 757
Vote 12 - Housing		4 174	6 457	6 457	192	3 540	2 152	1 388	64,5%	6 457
Vote 13 - Road Transport		14 917	17 265	17 265	1 700	5 167	5 755	(588)	-10,2%	17 265
Vote 14 - Sports and Recreation		12 695	14 485	14 485	1 011	3 674	4 828	(1 154)	-23,9%	14 485
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>438 174</b>	<b>451 160</b>	<b>451 160</b>	<b>33 997</b>	<b>137 517</b>	<b>147 887</b>	<b>(10 369)</b>	<b>-7,0%</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>(2 193)</b>	<b>22 444</b>	<b>22 855</b>	<b>(411)</b>	<b>-1,8%</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) - M04 October										
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	10 985	50 754	45 291	5 463	12%	135 874
Service charges - Water		31 518	33 443	33 443	2 714	9 221	11 148	(1 927)	-17%	33 443
Service charges - Waste Water Management		14 380	15 305	15 305	1 300	5 002	5 102	(99)	-2%	15 305
Service charges - Waste management		12 797	14 436	14 436	1 159	4 634	4 812	(178)	-4%	14 436
Sale of Goods and Rendering of Services		4 560	4 926	4 926	892	2 129	1 642	487	30%	4 926
Agency services		4 300	4 465	4 465	395	1 421	1 488	(67)	-4%	4 465
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6 217	6 698	6 698	557	2 217	2 233	(15)	-1%	6 698
Interest from Current and Non Current Assets		5 191	1 150	1 150	670	2 549	383	2 165	565%	1 150
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		970	784	784	128	292	261	31	12%	784
Licence and permits		11	12	12	-	-	4	(4)	-100%	12
Operational Revenue		846	527	527	81	134	176	(42)	-24%	527
<b>Non-Exchange Revenue</b>										
Property rates		73 693	75 998	75 998	5 495	30 730	25 333	5 397	21%	75 998
Surcharges and Taxes		-	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		32 426	34 907	34 907	908	2 827	11 636	(8 808)	-76%	34 907
Licence or permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		115 294	94 462	94 462	1 620	36 628	31 487	5 141	16%	94 462
Interest earned from Receivables (Non-Exchange)		4 208	4 353	4 353	280	1 375	1 451	(76)	-5%	4 353
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 629	4 601	4 601	724	2 909	1 534	1 376	90%	4 601
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		9 580	19 549	19 549	-	-	6 516	(6 516)	-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>27 908</b>	<b>152 823</b>	<b>150 497</b>	<b>2 326</b>	<b>2%</b>	<b>451 490</b>
<b>Expenditure By Type</b>										
Employee related costs		130 819	149 110	149 110	11 043	42 151	48 920	(6 769)	-14%	149 110
Remuneration of councillors		6 081	6 502	6 502	502	1 961	2 085	(124)	-6%	6 502
Bulk purchases - electricity		105 503	113 900	113 900	7 922	41 201	37 967	3 234	9%	113 900
Inventory consumed		10 927	11 172	11 115	1 262	3 396	3 637	(241)	-7%	11 115
Debt impairment		43 189	54 088	54 088	4 507	18 029	18 029	-	-	54 088
Depreciation and amortisation		42 207	31 439	31 439	2 619	10 478	10 480	(2)	0%	31 439
Interest		14 961	11 926	11 926	971	3 872	3 975	(104)	-3%	11 926
Contracted services		56 827	27 732	28 176	1 405	7 079	9 218	(2 139)	-23%	28 176
Transfers and subsidies		198	220	220	6	11	57	(46)	-81%	220
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		26 796	37 712	37 326	3 760	9 341	11 067	(1 725)	-16%	37 326
Losses on Disposal of Assets		666	-	-	-	-	-	-	-	-
Other Losses		-	7 360	7 360	-	-	2 453	(2 453)	-100%	7 360
<b>Total Expenditure</b>		<b>438 174</b>	<b>451 160</b>	<b>451 160</b>	<b>33 997</b>	<b>137 517</b>	<b>147 887</b>	<b>(10 369)</b>	<b>-7%</b>	<b>451 160</b>
<b>Surplus/(Deficit)</b>		<b>7 853</b>	<b>330</b>	<b>330</b>	<b>(6 089)</b>	<b>15 305</b>	<b>2 610</b>	<b>12 695</b>	<b>0</b>	<b>330</b>
Transfers and subsidies - capital (monetary allocations)		26 280	60 734	60 734	3 896	7 138	20 245	(13 106)	(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>(2 193)</b>	<b>22 444</b>	<b>22 855</b>	<b>(411)</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>(2 193)</b>	<b>22 444</b>	<b>22 855</b>	<b>(411)</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>(2 193)</b>	<b>22 444</b>	<b>22 855</b>	<b>(411)</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>(2 193)</b>	<b>22 444</b>	<b>22 855</b>	<b>(411)</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) - M04 October										
Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<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	-	-	550	(550)	-100%	1 200
Vote 9 - Waste Management		-	2 500	2 500	-	-	2 500	(2 500)	-100%	2 500
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	12 897	12 897	-	-	2 149	(2 149)	-100%	12 897
Vote 12 - Housing		1 000	3 200	3 200	-	-	900	(900)	-100%	3 200
Vote 13 - Road Transport		-	2 000	2 000	-	-	500	(500)	-100%	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>-</b>	<b>-</b>	<b>6 599</b>	<b>(6 599)</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	-	-	2 150	(2 150)	-100%	10 153
Vote 5 - Corporate and Strategic Services		1 261	1 071	1 071	1	1	150	(149)	-99%	1 071
Vote 6 - Planning and Development Services		1 227	500	500	-	-	83	(83)	-100%	500
Vote 7 - Public Safety		-	460	460	-	-	460	(460)	-100%	460
Vote 8 - Electricity		4 363	14 112	14 232	2 979	4 280	5 912	(1 632)	-28%	14 232
Vote 9 - Waste Management		12 997	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		7 848	21 726	21 726	917	2 612	9 206	(6 594)	-72%	21 726
Vote 11 - Water		6 388	7 493	7 493	61	474	3 788	(3 314)	-87%	7 493
Vote 12 - Housing		2 063	2 736	2 736	-	-	1 300	(1 300)	-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>3 958</b>	<b>7 368</b>	<b>23 450</b>	<b>(16 081)</b>	<b>-69%</b>	<b>58 772</b>
<b>Total Capital Expenditure</b>		<b>41 662</b>	<b>80 568</b>	<b>80 568</b>	<b>3 958</b>	<b>7 368</b>	<b>30 049</b>	<b>(22 681)</b>	<b>-75%</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>1</b>	<b>1</b>	<b>550</b>	<b>(549)</b>	<b>-100%</b>	<b>1 471</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 377	1 471	1 471	1	1	550	(549)	-100%	1 471
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>3 675</b>	<b>16 549</b>	<b>16 549</b>	<b>-</b>	<b>-</b>	<b>4 810</b>	<b>(4 810)</b>	<b>-100%</b>	<b>16 549</b>
Community and social services		540	10 153	10 153	-	-	2 150	(2 150)	-100%	10 153
Sport and recreation		72	-	-	-	-	-	-	-	-
Public safety		-	460	460	-	-	460	(460)	-100%	460
Housing		3 063	5 936	5 936	-	-	2 200	(2 200)	-100%	5 936
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>5 016</b>	<b>2 500</b>	<b>2 500</b>	<b>-</b>	<b>-</b>	<b>583</b>	<b>(583)</b>	<b>-100%</b>	<b>2 500</b>
Planning and development		3 412	500	500	-	-	83	(83)	-100%	500
Road transport		1 604	2 000	2 000	-	-	500	(500)	-100%	2 000
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>31 595</b>	<b>60 048</b>	<b>60 048</b>	<b>3 957</b>	<b>7 367</b>	<b>24 106</b>	<b>(16 739)</b>	<b>-69%</b>	<b>60 048</b>
Energy sources		4 363	15 432	15 432	2 979	4 280	6 462	(2 182)	-34%	15 432
Water management		6 388	20 389	20 389	61	474	5 938	(5 463)	-92%	20 389
Waste water management		7 848	21 726	21 726	917	2 612	9 206	(6 594)	-72%	21 726
Waste management		12 997	2 500	2 500	-	-	2 500	(2 500)	-100%	2 500
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>41 662</b>	<b>80 568</b>	<b>80 568</b>	<b>3 958</b>	<b>7 368</b>	<b>30 049</b>	<b>(22 681)</b>	<b>-75%</b>	<b>80 568</b>
<b>Funded by:</b>										
National Government		17 601	47 842	47 842	3 896	6 893	14 862	(7 969)	-54%	47 842
Provincial Government		8 679	12 893	12 893	-	246	5 452	(5 207)	-95%	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>		<b>26 280</b>	<b>60 734</b>	<b>60 734</b>	<b>3 896</b>	<b>7 138</b>	<b>20 314</b>	<b>(13 175)</b>	<b>-65%</b>	<b>60 734</b>
<b>Borrowing</b>	6	<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>62</b>	<b>230</b>	<b>9 735</b>	<b>(9 505)</b>	<b>-98%</b>	<b>19 834</b>
<b>Total Capital Funding</b>		<b>41 662</b>	<b>80 568</b>	<b>80 568</b>	<b>3 958</b>	<b>7 368</b>	<b>30 049</b>	<b>(22 681)</b>	<b>-75%</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**

<b>WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M04 October</b>						
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	102 099	10 155
Trade and other receivables from exchange transactions		27 011	27 244	27 244	22 424	27 244
Receivables from non-exchange transactions		12 468	8 679	8 679	5 601	8 679
Current portion of non-current receivables		-	363	363	-	363
Inventory		1 173	1 047	1 047	1 317	1 047
VAT		12 687	6 696	6 696	9 686	6 696
Other current assets		10 317	0	0	9 993	0
<b>Total current assets</b>		<b>124 915</b>	<b>54 183</b>	<b>54 183</b>	<b>151 120</b>	<b>54 183</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		74 265	74 207	74 207	74 247	74 207
Property, plant and equipment		606 140	787 281	787 281	603 049	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	2 522	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>680 525</b>	<b>862 005</b>
<b>TOTAL ASSETS</b>		<b>808 922</b>	<b>916 188</b>	<b>916 188</b>	<b>831 645</b>	<b>916 188</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 969	474	474	1 611	474
Consumer deposits		3 177	3 238	3 238	3 229	3 238
Trade and other payables from exchange transactions		62 623	23 141	23 141	38 803	23 141
Trade and other payables from non-exchange transactions		16 426	-	-	36 223	-
Provision		17 955	13 516	13 516	18 158	13 516
VAT		5 787	-	-	6 302	-
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>107 937</b>	<b>40 370</b>	<b>40 370</b>	<b>104 326</b>	<b>40 370</b>
<b>Non current liabilities</b>						
Financial liabilities		476	-	-	476	-
Provision		96 542	108 120	108 120	100 431	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>127 055</b>	<b>135 968</b>
<b>TOTAL LIABILITIES</b>		<b>231 103</b>	<b>176 338</b>	<b>176 338</b>	<b>231 381</b>	<b>176 338</b>
<b>NET ASSETS</b>	2	<b>577 819</b>	<b>739 850</b>	<b>739 850</b>	<b>600 263</b>	<b>739 850</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		577 819	739 850	739 850	600 263	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>600 263</b>	<b>739 850</b>

**Table 10: C7 Cash Flow**

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
Description	Ref	Budget Year 2024/25								
		2023/24 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	6 004	27 898	28 997	(1 098)	-4%	69 603
Service charges		177 381	193 979	193 979	18 294	70 345	70 225	121	0%	193 979
Other revenue		15 221	13 611	13 611	2 676	10 130	4 841	5 288	109%	13 611
Transfers and Subsidies - Operational		124 110	94 462	94 462	3 277	40 498	35 591	4 907	14%	94 462
Transfers and Subsidies - Capital		26 280	60 734	60 734	5 609	23 064	16 466	6 599	40%	60 734
Interest		8 494	5 003	5 003	1 028	4 572	1 668	2 905	174%	5 003
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(336 781)	(345 942)	(345 942)	(28 556)	(128 364)	(106 654)	21 710	-20%	(345 942)
Interest		(497)	(290)	(290)	(1)	7	(97)	(104)	107%	(290)
Transfers and Subsidies		(198)	(220)	(220)	(6)	(11)	(24)	(13)	55%	(220)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>80 491</b>	<b>90 941</b>	<b>90 941</b>	<b>8 325</b>	<b>48 140</b>	<b>51 012</b>	<b>2 871</b>	<b>6%</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		-	-	-	11	373	-	373	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(46 970)	(80 568)	(80 568)	(3 958)	(7 368)	(30 049)	(22 681)	75%	(80 568)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(46 273)</b>	<b>(80 568)</b>	<b>(80 568)</b>	<b>(3 947)</b>	<b>(6 995)</b>	<b>(30 049)</b>	<b>(23 054)</b>	<b>77%</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	13	53	74	(21)	-28%	221
<b>Payments</b>										
Repayment of borrowing		(1 941)	(1 969)	(1 969)	(30)	(357)	(492)	(135)	27%	(1 969)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 738)</b>	<b>(1 747)</b>	<b>(1 747)</b>	<b>(17)</b>	<b>(304)</b>	<b>(418)</b>	<b>(114)</b>	<b>27%</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>4 361</b>	<b>40 841</b>	<b>20 544</b>			<b>8 625</b>
Cash/cash equivalents at beginning:		28 778	1 530	1 530	97 738	61 258	1 530			1 530
Cash/cash equivalents at month/year end:		61 258	10 155	10 155	102 099	102 099	22 074			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 - M04 October																
Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	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>R thousands</b>	<b>1</b>															
<b>Cash Receipts By Source</b>																
Property rates		6 452	5 340	10 102	6 004	5 093	5 093	5 091	5 100	5 083	5 081	5 080	6 084	69 603	72 548	75 561
Service charges - Electricity revenue		14 426	11 800	14 302	14 094	8 924	12 407	8 870	11 085	10 077	11 150	9 614	10 505	137 256	155 204	175 532
Service charges - Water revenue		2 617	1 993	1 952	2 436	2 486	2 432	2 736	2 572	2 630	2 857	2 611	3 081	30 405	31 689	33 001
Service charges - Waste Water Management		878	847	814	908	1 110	1 120	1 002	1 138	1 020	1 152	1 200	2 275	13 464	14 030	14 609
Service charges - Waste Mangement		802	826	793	855	1 063	1 074	1 056	1 081	1 070	1 078	1 082	2 074	12 854	13 395	13 949
Rental of facilities and equipment		48	53	63	128	65	65	65	65	65	65	65	34	784	820	858
Interest earned - external investments		1 046	753	79	670	96	96	96	96	96	96	96	(2 069)	1 150	1 300	1 450
Interest earned - outstanding debtors		(1 484)	2 312	837	358	321	321	321	321	321	321	321	(419)	3 853	3 932	4 015
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		674	678	567	908	260	258	236	236	231	233	228	(1 611)	2 897	2 957	3 018
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	12	12	13	13
Agency services		322	383	321	395	401	313	416	429	357	273	239	615	4 465	4 670	4 885
Transfers and Subsidies - Operational		33 643	2 535	1 043	3 277	2 319	19 548	1 390	6 805	18 404	1 869	1 730	1 898	94 462	105 514	107 423
Other revenue		2 487	182	1 674	1 245	712	859	164	342	597	1 022	211	(3 741)	5 453	5 704	5 966
<b>Cash Receipts by Source</b>		<b>61 912</b>	<b>27 704</b>	<b>32 549</b>	<b>31 279</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>18 738</b>	<b>376 658</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	-	6 957	5 609	3 987	4 761	2 980	591	9 827	8 939	6 991	(407)	60 734	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	24	13	18	18	18	18	18	18	18	39	221	221	221
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		311	146	(95)	11	-	-	-	-	-	-	-	(373)	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>72 721</b>	<b>27 867</b>	<b>39 434</b>	<b>36 912</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>17 996</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	10 856	10 942	17 883	12 417	12 190	12 190	12 190	11 665	11 907	16 546	148 924	157 684	168 533
Remuneration of councillors		478	474	506	502	522	522	515	551	515	493	487	936	6 502	6 801	7 107
Interest		-	4	(12)	1	24	24	24	24	24	24	24	128	290	140	109
Bulk purchases - Electricity		23 122	11 465	19 351	10 568	7 405	10 296	7 361	9 199	8 362	9 253	7 978	(10 460)	113 900	131 782	152 472
Acquisitions - water & other inventory		375	1 011	776	1 378	950	494	877	1 372	929	1 099	991	920	11 172	11 685	12 216
Contracted services		139	4 988	548	1 405	2 037	1 041	1 550	3 542	3 729	2 662	3 431	2 662	27 732	34 225	32 266
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	3	3	6	1	1	19	1	74	12	14	87	220	230	241
Other expenditure		2 351	1 850	1 379	3 760	2 450	2 652	3 147	1 459	4 930	1 116	4 692	7 925	37 712	37 423	36 426
<b>Cash Payments by Type</b>		<b>36 613</b>	<b>29 786</b>	<b>33 406</b>	<b>28 563</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>18 744</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	1 184	3 958	10 453	7 874	6 902	7 063	6 778	4 168	1 965	27 995	80 568	86 969	79 788
Repayment of borrowing		-	59	268	30	-	492	-	-	492	-	-	627	1 969	474	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>36 613</b>	<b>32 071</b>	<b>34 858</b>	<b>32 551</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>47 366</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>4 576</b>	<b>4 361</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>(29 370)</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	97 738	102 099	87 228	99 484	91 342	85 820	97 593	101 256	99 254	61 258	69 884	86 086
Cash/cash equivalents at the month/year end:		97 366	93 162	97 738	102 099	87 228	99 484	91 342	85 820	97 593	101 256	99 254	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 - M04 October													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 997	1 232	1 545	1 148	700	670	4 344	14 177	26 813	21 039		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 755	2 260	1 488	927	395	305	1 681	7 477	22 286	10 784		
Receivables from Non-exchange Transactions - Property Rates	1400	5 418	2 186	1 447	5 213	1 015	957	5 976	25 548	47 759	38 709		
Receivables from Exchange Transactions - Waste Water Management	1500	1 430	948	941	889	510	474	2 922	9 319	17 432	14 114		
Receivables from Exchange Transactions - Waste Management	1600	1 309	739	745	768	347	313	1 926	5 328	11 474	8 682		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	1	-	-	-	-	65	66	65		
Interest on Arrear Debtor Accounts	1810	969	932	1 295	1 112	855	844	5 327	9 498	20 833	17 636		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 450)	39	48	50	12	8	85	328	(1 880)	483		
<b>Total By Income Source</b>	<b>2000</b>	<b>17 427</b>	<b>8 336</b>	<b>7 509</b>	<b>10 106</b>	<b>3 834</b>	<b>3 571</b>	<b>22 262</b>	<b>71 740</b>	<b>144 785</b>	<b>111 513</b>		
<b>2023/24 - totals only</b>		<b>14 947</b>	<b>7 745</b>	<b>5 080</b>	<b>8 024</b>	<b>3 756</b>	<b>4 190</b>	<b>21 228</b>	<b>60 179</b>	<b>125 148</b>	<b>97 376</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	969	398	250	586	79	72	269	629	3 252	1 636		
Commercial	2300	6 278	2 044	2 206	1 555	613	565	3 611	11 848	28 721	18 192		
Households	2400	10 179	5 895	5 053	7 965	3 142	2 933	18 382	59 263	112 812	91 685		
Other	2500	-	-	-	-	-	-	-	-	-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>17 427</b>	<b>8 336</b>	<b>7 509</b>	<b>10 106</b>	<b>3 834</b>	<b>3 571</b>	<b>22 262</b>	<b>71 740</b>	<b>144 785</b>	<b>111 513</b>		

The outstanding debtors amount to R 144.785 million for October 2024. This represents a decrease from September 2024. A total of R101.407 million is over 120 days. R 112.812 million (77.92%) of the outstanding amounts are owed by Households. This is the category with highest outstanding amount. Though most of Cederberg's population falls within the low category income group, stringent credit control measures are still applied. Electricity is cut once per month and arrear accounts are also put on auxiliary. Annual Property Rates were levied during July 2024, and was payable by end of September. This was evident in the collection rate for October 2024.

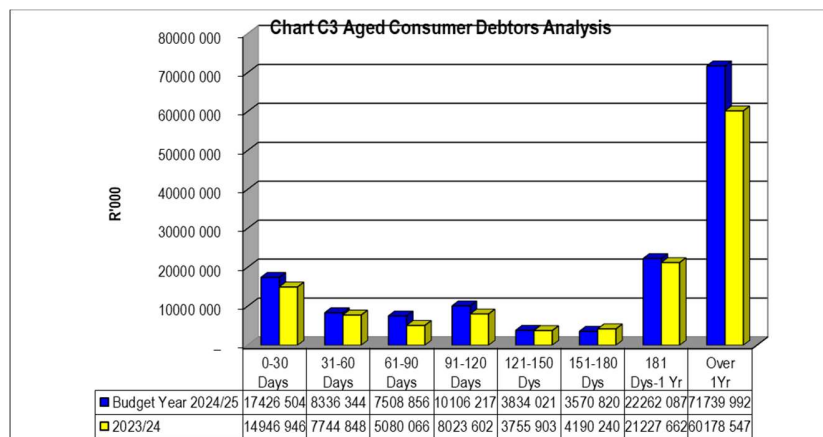


Figure 15: Chart C3 Aged Debtors Analysis

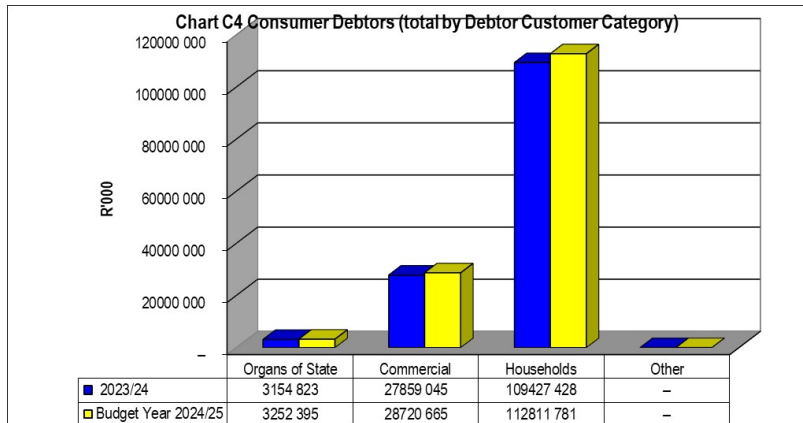


Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category

## 2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October											
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	9 220	-	-	-	-	-	-	-	9 220	7 659
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	115	-	-	-	-	-	-	-	115	1 110
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	210	-	1 341	-	1 020	-	-	439	3 010	793
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>9 545</b>	<b>-</b>	<b>1 341</b>	<b>-</b>	<b>1 020</b>	<b>-</b>	<b>-</b>	<b>439</b>	<b>12 344</b>	<b>9 562</b>

The Municipality's outstanding creditors at the end of October 2024 amount to R 12.344 million. This is mainly due to the current Eskom account. 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.

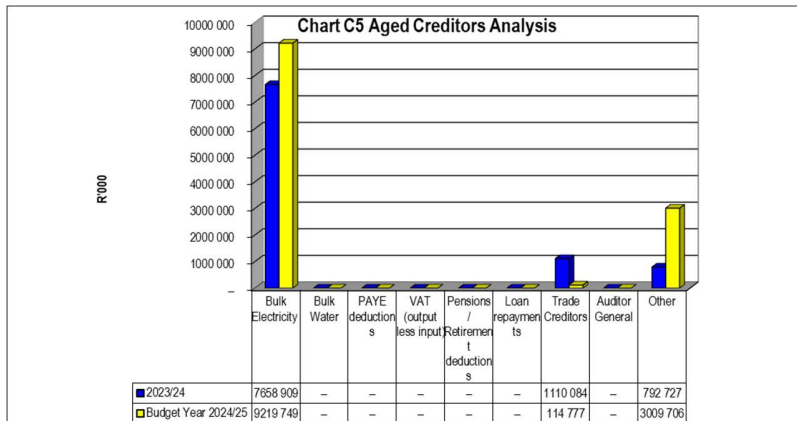


Figure 17: Chart C5 Aged Creditors Analysis

### 2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>Municipality</b>														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	8,05%	0	0		70 411	482	-	8 886	79 779
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	8,25%	0	0		21 149	144	-	-	21 293
														-
														-
														-
<b>Municipality sub-total</b>										91 560	626	-	8 886	101 072
<b>Entities</b>														
														-
														-
														-
														-
<b>Entities sub-total</b>										-	-	-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									91 560	626	-	8 886	101 072

The Municipality has Call Investment accounts with a balance of R 101.072 million at the end of October 2024. The main purpose of the call accounts is to ring fence conditional grants and any surplus funds.



## 2.4 Long Term Liabilities

REPORT TO FINANCE PORTFOLIO COMMITTEE

CEDERBERG MUNICIPALITY

SUMMARY OF EXTERNAL LOANS FOR OCTOBER 2024

Borrowing Institution	Balance 01 October 2024	Interest Capital October 2024	Repayment October 2024	Interest Paid	Received	Balance at 31 October 2024	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R 210 868,99	R -	R -	R -	R -	R 210 868,99	10,10%	
ABSA (038-7230-0993)	R 764 131,32	R -	R -	R -	R -	R 764 131,32	36,61%	
ABSA (038-7230-0994)	R 451 984,36	R -	R -	R -	R -	R 451 984,36	21,65%	
ABSA (038-7230-0995)	R 598 681,83	R -	R -	R -	R -	R 598 681,83	28,68%	
Office Equipment - Printers Sky Metro	R 91 938,85	R 902,64	R 31 250,00	R -	R -	R 61 591,49	2,95%	
	<b>R 2 117 605,35</b>	<b>R 902,64</b>	<b>R 31 250,00</b>	<b>R -</b>	<b>R -</b>	<b>R 2 087 257,99</b>	<b>100%</b>	<b>R -</b>

Figure 18: 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 - M04 October										
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	1 181	34 746	34 746	-		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
EPWP Incentive		1 658	1 534	1 534	-	384	384	-		1 534
Municipal Infrastructure Grant (PMU)		894	880	880	340	501	501	-		880
Municipal Infrastructure Grant (VAT)		2 061	2 181	2 181	841	1 242	1 242	-		2 181
Regional Bulk Infrastructure Grant (VAT)		-	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	2 096	5 752	5 752	-		11 326
Transport Infrastructure Grant		-	-	-	-	-	-	-		-
Library Services: MRFG		6 357	6 288	6 288	2 096	4 192	4 192	-		6 288
Thusong Service Centre (Sustainability Operational Support)		120	-	-	-	-	-	-		-
CDW Support		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	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	3 277	40 498	40 498	-		94 462
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		24 443	47 842	47 842	5 609	13 674	13 674	-		47 842
Municipal Infrastructure Grant (MIG)		13 743	14 537	14 537	5 609	8 282	8 282	-		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	-	9 391	9 391	-		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	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	5 609	23 064	23 064	-		60 734
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	153 542	155 196	155 196	8 886	63 562	63 562	-		155 196

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

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
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>		<b>106 354</b>	<b>83 135</b>	<b>83 135</b>	<b>1 109</b>	<b>31 942</b>	<b>27 712</b>	<b>4 231</b>	<b>15,3%</b>	<b>83 135</b>
Local Government Equitable Share		67 058	71 545	71 545	-	29 810	23 848	5 962	25,0%	71 545
Finance Management		2 132	2 000	2 000	281	411	667	(255)	-38,3%	2 000
EPWP Incentive		1 658	1 534	1 534	165	275	511	(236)	-46,1%	1 534
Municipal Infrastructure Grant (PMU)		894	880	880	78	446	293	152	51,9%	880
Municipal Infrastructure Grant (VAT)		2 017	2 181	2 181	33	273	727	(454)	-62,5%	2 181
Regional Bulk Infrastructure Grant (VAT)		-	1 934	1 934	-	-	645	(645)	-100,0%	1 934
Water Services Infrastructure Grant (VAT)		551	1 304	1 304	105	105	435	(330)	-75,9%	1 304
Integrated National Electrification Grant (VAT)		32 003	1 757	1 757	447	623	586	37	6,3%	1 757
Municipal Disaster Response Grant (VAT)		41	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>8 940</b>	<b>11 326</b>	<b>11 326</b>	<b>512</b>	<b>4 685</b>	<b>3 775</b>	<b>910</b>	<b>24,1%</b>	<b>11 326</b>
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		4 903	6 288	6 288	477	1 812	2 096	(284)	-13,5%	6 288
Thusong Service Centre (Sustainability Operational Support)		1	-	-	-	-	-	-	-	-
CDW Support		10	151	151	35	37	50	(14)	-27,1%	151
Human Settlement Development Grant		1 756	3 844	3 844	-	2 799	1 281	1 518	118,5%	3 844
Financial Management Capability Grant		499	-	-	-	-	-	-	-	-
Municipal Interventions Grant (VAT)		253	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant (VAT)		520	1 043	1 043	-	37	348	(311)	-89,4%	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>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>115 294</b>	<b>94 462</b>	<b>94 462</b>	<b>1 620</b>	<b>36 628</b>	<b>31 487</b>	<b>5 141</b>	<b>16,3%</b>	<b>94 462</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>17 601</b>	<b>47 842</b>	<b>47 842</b>	<b>3 896</b>	<b>6 893</b>	<b>15 947</b>	<b>(9 055)</b>	<b>-56,8%</b>	<b>47 842</b>
Municipal Infrastructure Grant (MIG)		13 413	14 537	14 537	218	1 914	4 846	(2 932)	-60,5%	14 537
Regional Bulk Infrastructure Grant (RBIG)		-	12 897	12 897	-	-	4 299	(4 299)	-100,0%	12 897
Water Services Infrastructure Grant		3 913	8 696	8 696	699	699	2 899	(2 200)	-75,9%	8 696
Integrated National Electrification Grant (INEG)		-	11 712	11 712	2 979	4 280	3 904	376	9,6%	11 712
Municipal Disaster Response Grant		275	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>8 679</b>	<b>12 893</b>	<b>12 893</b>	<b>-</b>	<b>246</b>	<b>4 298</b>	<b>(4 052)</b>	<b>-94,3%</b>	<b>12 893</b>
Human Settlement Development Grant (Capital)		3 063	5 936	5 936	-	-	1 979	(1 979)	-100,0%	5 936
Municipal Interventions Grant		739	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		3 548	6 957	6 957	-	246	2 319	(2 073)	-89,4%	6 957
Loadshedding Relief Grant		1 319	-	-	-	-	-	-	-	-
Library Services MRF Capital		10	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>26 280</b>	<b>60 734</b>	<b>60 734</b>	<b>3 896</b>	<b>7 138</b>	<b>20 245</b>	<b>(13 106)</b>	<b>-64,7%</b>	<b>60 734</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>141 574</b>	<b>155 196</b>	<b>155 196</b>	<b>5 516</b>	<b>43 766</b>	<b>51 732</b>	<b>(7 966)</b>	<b>-15,4%</b>	<b>155 196</b>

## 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 - M04 October										
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	443	1 734	1 815	(81)	-4%	5 661
Pension and UIF Contributions		66	80	80	3	9	26	(17)	-66%	80
Medical Aid Contributions		84	89	89	6	22	29	(7)	-25%	89
Motor Vehicle Allowance		240	252	252	20	80	81	(1)	-1%	252
Cellphone Allowance		386	420	420	31	116	135	(18)	-14%	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>502</b>	<b>1 961</b>	<b>2 085</b>	<b>(124)</b>	<b>-6%</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	356	1 242	1 446	(204)	-14%	4 511
Pension and UIF Contributions		139	167	167	18	57	56	2	3%	167
Medical Aid Contributions		46	55	55	7	20	18	1	8%	55
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		156	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		220	367	367	31	74	119	(46)	-38%	367
Cellphone Allowance		103	216	216	18	50	70	(20)	-29%	216
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	7	7	0	0	2	(2)	-96%	7
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
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>430</b>	<b>1 442</b>	<b>1 711</b>	<b>(269)</b>	<b>-16%</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	7 179	27 176	32 357	(5 181)	-16%	98 423
Pension and UIF Contributions		13 564	16 171	16 171	1 223	4 633	5 319	(686)	-13%	16 171
Medical Aid Contributions		4 251	5 755	5 755	437	1 719	1 874	(155)	-8%	5 755
Overtime		4 841	5 779	5 779	357	1 512	1 905	(393)	-21%	5 779
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		7 048	6 940	6 940	536	2 147	2 273	(126)	-6%	6 940
Cellphone Allowance		403	355	355	26	115	117	(2)	-1%	355
Housing Allowances		340	385	385	23	93	127	(34)	-27%	385
Other benefits and allowances		5 420	6 092	6 092	476	1 914	1 994	(79)	-4%	6 092
Payments in lieu of leave		1 704	1 388	1 388	114	454	454	-	-	1 388
Long service awards		493	551	551	44	171	171	-	-	551
Post-retirement benefit obligations		1 300	1 463	1 463	157	615	455	159	35%	1 463
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		454	486	486	40	160	162	(3)	-2%	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>10 613</b>	<b>40 709</b>	<b>47 209</b>	<b>(6 500)</b>	<b>-14%</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>11 546</b>	<b>44 112</b>	<b>51 005</b>	<b>(6 893)</b>	<b>-14%</b>	<b>155 612</b>
			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>11 546</b>	<b>44 112</b>	<b>51 005</b>	<b>(6 893)</b>	<b>-14%</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>11 043</b>	<b>42 151</b>	<b>48 920</b>	<b>(6 769)</b>	<b>-14%</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 - M04 October									
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	-	0	4 950	4 950	100,0%	0%
August	1 666	6 907	6 907	2 226	2 226	11 857	9 631	81,2%	3%
September	930	9 870	9 870	1 184	3 410	21 727	18 317	84,3%	4%
October	5 278	8 322	8 322	3 958	7 368	30 049	22 681	75,5%	9%
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>7 368</b>					

The Municipality has a capital budget of R 80.568 million. It has incurred expenditure of R 7.368 million on the capital budget. Most of the projects are in their procurement stages. Commitments amounting to R 444 007,08 are currently captured on the system.

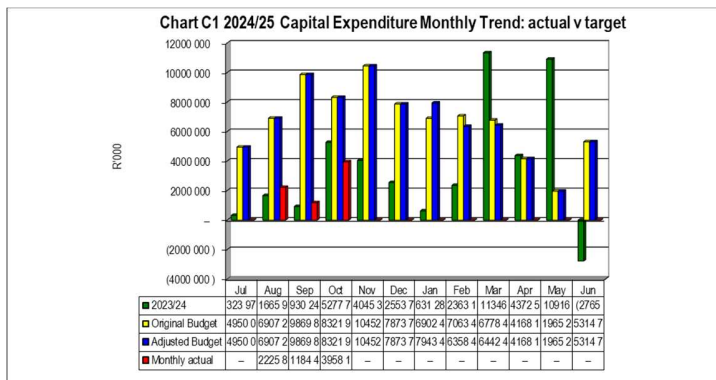


Figure 19: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

**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 - M04 October										
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	3 896	6 893	20 664	13 771	66,6%	56 065
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	11 712	11 712	2 979	4 280	4 462	182	4,1%	11 712
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	11 712	11 712	2 979	4 280	4 462	182	4,1%	11 712
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 366	22 746	22 746	-	-	5 002	5 002	100,0%	22 746
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		3 303	3 913	3 913	-	-	652	652	100,0%	3 913
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 063	18 833	18 833	-	-	4 349	4 349	100,0%	18 833
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		7 209	19 107	19 107	917	2 612	8 700	6 088	70,0%	19 107
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7 209	19 107	19 107	917	2 612	8 700	6 088	70,0%	19 107
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2 500	2 500	-	-	2 500	2 500	100,0%	2 500
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	2 500	2 500	-	-	2 500	2 500	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>2 150</b>	<b>2 150</b>	<b>100.0%</b>	<b>10 153</b>
Community Facilities	530	10 153	10 153	-	-	2 150	2 150	100.0%	10 153
Halls	530	10 153	10 153	-	-	2 150	2 150	100.0%	10 153
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
PurIs	-	-	-	-	-	-	-	-	-
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>		1 262	1 071	1 071	1	1	150	149	99,1%	1 071
Computer Equipment		1 262	1 071	1 071	1	1	150	149	99,1%	1 071
<b>Furniture and Office Equipment</b>		85	-	21	-	-	21	21	100,0%	21
Furniture and Office Equipment		85	-	21	-	-	21	21	100,0%	21
<b>Machinery and Equipment</b>		3 256	705	1 088	61	229	915	687	75,0%	1 088
Machinery and Equipment		3 256	705	1 088	61	229	915	687	75,0%	1 088
<b>Transport Assets</b>		18 745	1 210	1 076	-	-	1 076	1 076	100,0%	1 076
Transport Assets		18 745	1 210	1 076	-	-	1 076	1 076	100,0%	1 076
<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		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	1	37 453	69 205	69 475	3 958	7 123	24 976	17 853	71,5%	69 475



**Table 20: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class**

WC012 Cederberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04										
Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>	1	253	4 143	4 143	-	246	3 130	2 884	92,2%	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	-	-	530	530	100,0%	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	-	-	530	530	100,0%	1 100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		253	3 043	3 043	-	246	2 600	2 354	90,6%	3 043
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		253	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	3 043	3 043	-	246	2 600	2 354	90,6%	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	-	-	-	-	-	-	-	-	-
Purts	-	-	-	-	-	-	-	-	-
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	-	246	3 130	2 884	92,2%	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 - M04 October										
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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
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 Repairs and Maintenance Expenditure</b>	1	-	-	-	-	-	-	-	-	-

## 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>OCTOBER 2024</b>	
	<b>Amount</b>
Bank Statement Balance	<b>8 026 101,69</b>
72194774	-0,00
72194480	0,00
82163324	7 744 921,65
32630263	281 180,04
Cashbook Balance	<b>1 020 269,83</b>
39999010203	-
39999010204	-
39999010301	53 172,56
39999010302	1 225 354,90
39999010303	-
39999010305	-606 580,94
39999010701	6 263 436,81
39999010702	742 632 567,75
39999010703	-747 776 285,02
39999010704	690 344,57
39999010705	-1 362 794,80
39999010802	-72 804,97
39999010805	-26 141,03
39999010902	93 193,64
39999010905	-93 193,64
Difference	<b>7 005 831,86</b>
<b>Reconciling Items</b>	
	<b>Difference</b>
Cashier Receipts	-405 548,30
Bank Deposits	23 843,92
Outstanding EFT Payments	5 159 236,85
Post Office	10 325,38
Wages, Salaries and Council	2 265 050,05
Other	-47 076,04
	<b>7 005 831,86</b>
Unreconciled Difference	0,0

**Figure 20: Bank Reconciliation**

## 2.10 Municipal Manager's quality certification

### QUALITY CERTIFICATE

I, R. de Ridder, the Acting Municipal Manager of Cederberg Municipality, hereby certify that –

(Mark as appropriate)

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

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

R. De Ridder

Acting Municipal Manager of Cederberg Municipality – WC012

Signature



Date: 2024-11-14