

CEDERBERG MUNICIPALITY

Monthly Budget Statement

NOVEMBER 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 November 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 has followed up with regards to the differences in property rates and the tool should be updated to address variances identified. An action plan is included.
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	465 983 223,00	36 300 421,19	189 123 214,14	189 932 392,00	- 809 177,86	-0,43%
Total Operating Expenditure	336 366 474,72	451 160 155,00	465 925 617,00	49 304 282,51	186 821 610,10	188 406 373,00	- 1 584 762,90	-0,84%
<i>Surplus/(Deficit)</i>	73 625 532,43	329 504,00	57 606,00	- 13 003 861,32	2 301 604,04	1 526 019,00	775 585,04	50,82%
Capital Transfers and Subsidies (Monetary allocations)	24 679 654,60	60 734 349,00	58 921 700,00	- 1 364 004,03	5 774 354,53	25 079 404,00	- 19 305 049,47	-76,98%
Capital Transfers and Subsidies (Allocations in-kind)	2 244 239,50	-	-	-	-	-	-	
<i>Surplus/(Deficit) for the year</i>	100 549 426,53	61 063 853,00	58 979 306,00	- 14 367 865,35	8 075 958,57	26 605 423,00	-18 529 464,43	-69,65%
Total Capital Expenditure	42 109 738,21	80 568 025,00	78 755 376,00	- 1 027 391,21	6 341 036,42	40 275 163,00	- 33 934 126,58	-84,26%

Actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 0.43% below whilst the variance for operating expenditure was 0.84% below YTD budget.

The operating revenue realised is R 809 thousand below YTD budget while operating expenditure was R 1.585 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 33.934 million below YTD budget. The total budget is approved at R78.755 million and R 6.341 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 30 November 2024.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	126 407	135 874	135 874	10 840	61 594	56 614	4 980	8,80%	135 874
Service charges - Water	31 518	33 443	33 443	2 908	12 129	13 935	(1 806)	-12,96%	33 443
Service charges - Waste Water Management	14 380	15 305	15 305	1 186	6 188	6 377	(189)	-2,96%	15 305
Service charges - Waste management	12 797	14 436	14 436	1 154	5 787	6 015	(228)	-3,78%	14 436
Sale of Goods and Rendering of Services	4 560	4 926	4 926	579	2 708	2 052	656	31,96%	4 926
Agency services	4 300	4 465	4 465	361	1 782	1 860	(78)	-4,18%	4 465
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 217	6 698	6 698	561	2 778	2 791	(13)	-0,45%	6 698
Interest earned from Current and Non Current Assets	5 191	1 150	1 150	714	3 262	479	2 783	580,80%	1 150
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	970	784	784	44	336	327	10	2,93%	784
Licence and permits	11	12	12	-	-	5	(5)	-100,00%	12
Operational Revenue	846	527	527	43	177	219	(43)	-19,52%	527
Non-Exchange Revenue									
Property rates	73 693	75 998	75 998	5 496	36 226	31 666	4 561	14,40%	75 998
Surcharges and Taxes	-	1	1	-	-	0	(0)	-100,00%	1
Fines, penalties and forfeits	32 426	34 907	34 907	906	3 734	14 545	(10 811)	-74,33%	34 907
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	115 294	94 462	108 955	10 405	47 033	41 171	5 862	14,24%	108 955
Interest	4 208	4 353	4 353	380	1 755	1 814	(59)	-3,27%	4 353
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 629	4 601	4 601	724	3 633	1 917	1 716	89,51%	4 601
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	9 580	19 549	19 549	-	-	8 145	(8 145)	-100,00%	19 549
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	446 027	451 490	465 983	36 300	189 123	189 932	(809)	-0,43%	465 983

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

Service Charges – Water: The variance is 13% below YTD budget. This is due to the reversal of internal charges, or usage by municipal offices. Usage is steadily increasing as we move towards the summer season.

Sale of Goods and Rendering of Services: The variance is 32% above YTD budget. The variances are mainly due to actuals for revenue from camping fees and building fees that are more than expected.

Interest earned from Current and Non-Current Assets: 581% 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.

License and Permits: No transactions to date. This is due to the slow implementation of the municipal by-laws. With the appointment of the manager protection services, this is expected to increase in the coming months.

Operational Revenue: The variance is 20% below YTD budget. Actuals for inspection fees, commission and contribution to infrastructure are lower than anticipated. Revenue will be adjusted accordingly with the adjustment budget process.

Property Rates: The variance is 14% 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 74% 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 already put measures in place to improve on the performance of this revenue stream. Revenue is expected to increase over the remaining period.

Transfers and Subsidies Operational: The variance is 14% above YTD budget due to various grants received. This also considers the INEP grant that was moved to the operating budget.

Operational Revenue (Non-Exchange): This variance is 90% 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.

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) - M05 November									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	130 819	149 110	149 077	17 361	59 512	62 638	(3 126)	-4,99%	149 077
Remuneration of councillors	6 081	6 502	6 502	502	2 463	2 607	(143)	-5,50%	6 502
Bulk purchases - electricity	105 503	113 900	113 900	8 391	49 591	47 458	2 133	4,49%	113 900
Inventory consumed	10 927	11 172	12 210	1 036	4 432	4 744	(312)	-6,58%	12 210
Debt impairment	43 189	54 088	54 088	4 507	22 537	22 537	-		54 088
Depreciation and amortisation	42 207	31 439	31 439	2 619	13 097	13 100	(3)	-0,02%	31 439
Interest	14 961	11 926	11 926	1 077	4 949	4 969	(20)	-0,40%	11 926
Contracted services	56 827	27 732	41 921	10 026	17 105	13 254	3 851	29,05%	41 921
Transfers and subsidies	198	220	220	-	11	69	(58)	-84,29%	220
Irrecoverable debts written off	-	-	-	-	-	-	-		-
Operational costs	26 796	37 712	37 283	3 783	13 124	13 964	(840)	-6,02%	37 283
Losses on Disposal of Assets	666	-	-	-	-	-	-		-
Other Losses	-	7 360	7 360	-	-	3 067	(3 067)	-100,00%	7 360
Total Expenditure	438 174	451 160	465 926	49 304	186 822	188 406	(1 585)	-0,84%	465 926

Contracted Services: This category is 29% above YTD budget mainly due expenditure for INEP which was moved from capital to operational.

Transfers and Subsidies: The variance is 84% 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.

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	58 921 700	5 774 355	9,80%
Internally Generated Funds	19 833 676	566 682	2,86%
Total	78 755 376	6 341 036	8,05%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 84% below year-to-date budget and 8.05% overall has been spent on the capital budget.

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

RBIG: the desalination plant is currently on hold, following the status quo report. A consultant has been appointed for the completion of the project.

MIG WWTW Clanwilliam: Contractor is on site. Construction is underway. Revised completion date is December 2024.

MIG Construction of Multi-Purpose Centre: Design and Tender Documentation completed. Bid Specification Committee Meeting was held on Monday 19 August 2024. Tender Clarification meeting was held on 03 September 2024 and tender closure was Monday 23 September 2024. Evaluation of tender took place 10 December 2024.

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

WSIG - WWTW Clanwilliam: Planning and Procurement Stage. The department is in the process of finalizing the design and tender documents. Thereafter the Bid Specification Committee will be scheduled.

INEP: The overall project status is at 48%. Construction of the Overhead line is at 99% 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 has been 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. Application for the reallocation of funds between projects on MWRG was submitted for approval. 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	5.November - Reporting for October in November			
	Billing For October	Collection in November	R - Billing not collected	% Collection
1.Collection for whole demarcation	17 656 287	18 625 418	841 025	105%
2.Collection <u>excl Eskom supplied areas</u>	-	-	-	#DIV/0!
3.Collection: Property Rates	5 456 287	6 398 937	0	117%
4.Total average collection: Electricity (Municipal supplied areas)	6 567 881	7 164 056	0	109%
5.Total average collection: Water	2 293 086	2 564 418	0	112%
6.Total average collection: Wastewater	1 318 080	1 056 120	261 961	80%
7.Total average collection: Refuse	1 162 816	1 016 953	145 862	87%
8. 7.Total average collection: Interest	858 136	424 934	433 202	50%

Figure 2: Collection Rate

The collection rate is 105% for November 2024. The cumulative collection rate is 95% 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. 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	YTD	YTD
		Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024
1 Capital expenditure to Total expenditure	10% - 20%	8,9%	0,0%	3,3%	3,2%	5,1%	3,3%
2 Repairs and maintenance to PPE	8%	1,7%	0,1%	0,7%	0,3%	0,5%	0,7%
3 Annual collection rate	95%	91,8%	88,8%	78,2%	90,4%	93,8%	95,0%
4 Bad debts written off vs bad debt provision	100%	2,5%	0,0%	0,0%	0,0%	0,0%	0,0%
5 Net debtors days	30 days	38	53	27	18	14	13
6 Cash/Cost coverage ratio	1 - 3 months	1,49	2,98	2,38	2,37	2,42	2,09
7 Current ratio	1.5 - 2:1	1,10	2,03	1,51	1,48	1,45	1,36
8 Capital cost as % of total operating expenditure	6% - 8%	0,1%	0,0%	0,1%	0,3%	0,3%	0,6%
9 Debt (total borrowings) as a % of Revenue	< 45%	0,6%	3,6%	2,5%	1,8%	1,4%	0,8%
10 Net operating surplus margin	0%	-1,5%	58,3%	29,2%	17,1%	10,0%	1,2%
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	24
16 Irregular, fruitless and wasteful unauthorised exp.	0%	Annual Ratio					
17 Remuneration as % of total operating expenditure	25% - 40%	33,0%	36,9%	30,2%	31,5%	32,1%	33,2%
18 Contracted services as a % of total operating expenditure	2% - 5%	11,9%	0,5%	7,3%	5,5%	5,1%	9,2%
19 Capital budget implementation indicator	95% - 100%	75,3%	0,0%	18,8%	15,7%	24,5%	15,7%
20 Operating expenditure budget implementation indicator	95% - 100%	86,1%	78,2%	95,4%	93,9%	93,0%	99,2%
21 Operating revenue budget implementation indicator	95% - 100%	88,2%	182,3%	131,4%	110,7%	101,5%	99,6%
22 Billed revenue budget implementation indicator	95% - 100%	101,3%	149,8%	122,8%	114,1%	109,2%	106,2%

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	
<p>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p> <p>Municipality Self-Assessment</p> <p>Certificate of Compliance: Municipal Debt Relief Conditions for Application</p> <p>Period: Nov'24 National Financial Year: 2024/25 Demarcation Code of Municipality being assessed: WCP12</p> <p>District: West Coast Demarcation Description: Cederberg</p> <p>I, Riaan de Ridder, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below.</p> <p>Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list</p> <p>6.3 - Maintaining the Eskom and bulk water current account - Condition 6.12 (Insert account for the purpose of this exercise means the account for a single month's consumption)</p>			
1	6.12.2 - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes	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. Invoices were subsequently received and paid during November.
2	6.12.2 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muni.gov.za ?	Yes	
3	6.12.2 - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSICA data string and the section 41(2) MFMA statement of the Water Board and/or Water Trading Entity?	Yes	
4	6.3.1 - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New orders" (March 2023 and / or subsequent current accounts) up to the date of NT approval of the application.</i>	Yes	
5	6.3.2 - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muni.gov.za ?	Yes	
6	6.3.4 - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSICA data string and the section 41(2) MFMA statement of Eskom?	Yes	Reconciliation included in SFT Report. The differences identified are due to payments made to Eskom for own account usage (ie boreholes). Reconciliation will also be uploaded on GoMuni.
6.4 Compliance with a funded MTRF - (choose from drop down list the MTRF assessed)			
7	6.4.1 - Is the municipality's MTRF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/DocLibrary/Pages/Funding.aspx ?	2024/25 Approved MTRF Yes	
8	6.4.1 - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	
9	6.4.1 - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (see property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTRF revenue projections (also property rates). If the municipality merely used the debt impairment to "bolster the budget and there is no real concern between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to the item as "No".</i>	Yes	
10	6.4.1 - Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to "bolster 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	
11	6.4.2 - If the municipality's MTRF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTRF 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 MTRF. If not, the FRP requires strengthening.</i>	N/A - the MTRF is funded	
12	6.4.2 - If the municipality's MTRF 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 MTRF 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	
13	6.4.2 - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations align with and give 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	
14	6.5 Cost reflective tariffs - (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 2.4 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTRF submissions with effect from the tabling of the 2023/24 MTRF?	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: first, 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? <i>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.</i>	No	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 KWh of electricity and 6 Kilolitres water, respectively? <i>Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</i>	Yes	Indigents are limited to the National Limit for FBS of 6kWh 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 6.6.			
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 mSICA data strings uploaded via the GoMuni Upload Portal?	Yes	The cumulative collection rate is 95%. The collection rate for November is 105%.

<p>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 99 per cent threshold, municipalities under the debt relief program will be exempted for the first two financial years.</p>			
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:	
	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
	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
	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	6.7.1 = Yes
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes
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
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
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
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	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, 98, 107 and 108) to the upload portal on https://goportal.treasury.gov.za/ ?	Yes
6.9		Monitor and report on implementation -	
29	6.9.1	- MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narrative supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes
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) timely via the GoFund Upload Portal https://gofundportal.treasury.gov.za/ ?	No FRP
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 GoFund Upload Portal https://gofundportal.treasury.gov.za/ ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
36	6.11	Limitation on municipal borrowing powers - has the municipality borrowed since its initial or any subsequent benefits in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefits in terms of this municipal debt support programme. NT confirms that MFMA Circular no. 124 condition 6.11 (Limitation on municipal borrowing powers) will not be enforced in relation to new long term loans entered into after the effective date of debt relief approval as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	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 (LGS) 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?	Yes
39		<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.71.</i>	
40	6.13	Supporting evidence - Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury, Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note: In applying for Municipal Debt Relief as set out in paragraph 3.1 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the license, agrees to apply to NERSA to ensure the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be provided by the relevant processes for appointing an external mechanism as envisaged in Chapter II of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006, in terms of the conditions of government's water support to Eskom. Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>	No

PT: HOD/ NT / MM Name: Riaan de Ridder (Acting Municipal Manager)

Signature of HOD/ NT/ MM: 

Date: 13 December 2024

*** Note - If the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procurement of the HOD / MM must be attached as an Annexure to this 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 Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003													Province WC Code: WC012, District: West Coast, Code Description: Cederberg																																						
Monthly Performance Report																																																			
Municipal Details			Part A: Eskom And Bulk water current account				Part B: Compliance with a funded MTRF				Part C: FRP/BFP & Tariff Assessment		Part D: Electricity and water as collection tools				Part C: Quarterly collection of property rates and services charges				Part E: Maximization of Revenue Base		Part E: Oversight								Part F: Compliance Status																				
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Compliance Status						
1.July	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	No	No	No	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Non Compliance				
2.August	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	No	No	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	83%	Non Compliance		
3.September	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance	
4.October	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	No	No	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance	
5.November	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance	
6.December	Cederberg	WC012																																															0%	Non Compliance	
7.January	Cederberg	WC012																																															0%	Non Compliance	
8.February	Cederberg	WC012																																															0%	Non Compliance	
9.March	Cederberg	WC012																																															0%	Non Compliance	
10.April	Cederberg	WC012																																															0%	Non Compliance	
11.May	Cederberg	WC012																																																0%	Non Compliance
12.June	Cederberg	WC012																																																0%	Non Compliance

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003													Province WC Code: WC012, District: West Coast, Code Description: Cederberg																																								
Monthly Performance Report																																																					
Municipal Details			Part A: Eskom And Bulk water current account				Part B: Compliance with a funded MTRF				Part C: FRP/BFP & Tariff Assessment		Part D: Electricity and water as collection tools				Part C: Quarterly collection of property rates and services charges				Part E: Maximization of Revenue Base		Part E: Oversight								Part F: Compliance Status																						
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Compliance Status								
1.July	Cederberg	WC012	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Non Compliance			
2.August	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	No	N/A	N/A	N/A	N/A	No	No	Yes	No	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Non Compliance		
3.September	Cederberg	WC012	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	No	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Non Compliance	
4.October	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	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 95% for October 2024.

1.3.3.4 Collection Rate Information

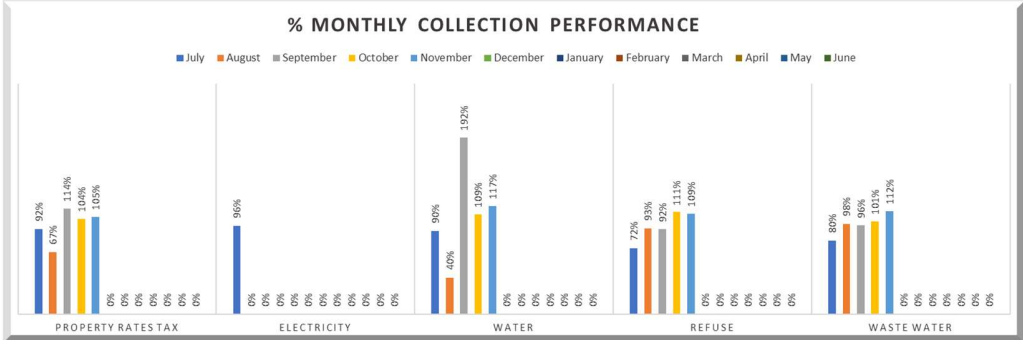


Figure 7: Monthly Collection Performance per service

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Municipal Details											
		Western Cape				Municipality				Period Monitored		No. Of Wards	
		Cape		District		Cederberg		2011		6			
		WC012											

Collection Rate Assessment																				
Aggregate Collection	Summary - Quarter 1				Summary - Quarter 2				Summary - Quarter 3				Summary - Quarter 4							
	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q2	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q1
1.Collection for whole demarcation	87 127 949	58 566 204	8 171 446	88%	88%	36 342 713	37 969 850	(1 627 137)	104%	104%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
2.Collection <u>incl Eskom supplied areas</u>	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
3.Collection <u>Property Rates</u>	23 774 941	20 242 939	3 532 002	85%	85%	10 911 240	12 323 571	(1 412 332)	113%	113%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
4.Total average collection: Electricity (Municipal supplied areas)	26 669 257	24 921 093	1 688 164	94%	94%	14 408 627	15 852 122	(1 443 495)	110%	110%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
5.Total average collection: Water	7 351 718	6 901 413	350 305	93%	93%	4 451 206	4 734 047	(282 841)	105%	105%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
6.Total average collection: Wastewater	3 920 864	2 911 934	1 008 930	74%	74%	2 343 940	2 110 650	433 291	82%	82%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
7.Total average collection: Refuse	3 386 163	2 695 890	720 283	79%	79%	2 294 194	1 990 410	303 774	87%	87%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
8.Total average collection: Interest	2 084 706	1 923 636	830 880	60%	60%	1 933 501	959 011	774 490	50%	50%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!

Figure 8: Collection Rate per Quarter

Total Aggregate Collection		4. October - Reporting for September in October				5. November - Reporting for October in November				Summary - Quarter 2				
		Billing For September	Collection In October	R - Billing not collected	% Collection	Billing For October	Collection In November	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q2
1.Collection for whole demarcation		18 686 427	19 344 432	670 496	104%	17 656 287	18 625 438	941 025	105%	36 342 713	37 969 850	(1 627 137)	104%	104%
2.Collection <u>incl Eskom supplied areas</u>		-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
3.Collection <u>Property Rates</u>		5 454 961	5 924 634	0	109%	5 456 287	6 998 937	0	117%	10 911 240	12 323 571	(1 412 332)	113%	113%
4.Total average collection: Electricity (Municipal supplied areas)		7 840 746	8 688 065	0	110%	6 567 881	7 364 056	0	109%	14 408 627	15 852 122	(1 443 495)	110%	110%
5.Total average collection: Water		2 158 120	2 169 629	0	101%	2 293 086	2 564 438	0	112%	4 451 206	4 734 047	(282 841)	105%	105%
6.Total average collection: Wastewater		1 225 860	1 054 570	171 290	86%	1 318 080	1 056 120	261 961	80%	2 343 940	2 110 650	433 291	83%	83%
7.Total average collection: Refuse		1 131 369	973 457	157 912	86%	1 162 816	1 016 953	145 862	87%	2 294 194	1 990 410	303 774	87%	87%
8. Total average collection: Interest		875 371	534 077	341 294	61%	858 138	424 934	433 202	50%	1 933 501	959 011	774 490	50%	50%

Complete This Section		Quarter 2 Performance Per Ward													
Services	Electricity Supplier	Ward Name & Number	4. October				5. November				Q2				
			Billing For September	Collection for September in October	Rand Value of Billing not collected	% Collection	Billing For October	Collection for October in November	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
Property Rates Tax Electricity Water Refuse Waste Water Interest	Retail Eskom & Mun Supplied	Ward 1	398 717	184 017	214 701	46%	403 159	938 350	0	233%	801 676	1 122 307	(320 631)	140%	140%
			38 310	(53 511)	91 821	-140%	(6 900)	0	0	0%	21 408	(53 511)	84 919	-370%	-170%
			12 534	8 397	4 137	67%	13 256	4 322	8 935	33%	25 791	12 715	13 076	49%	49%
			7 874	5 744	2 130	73%	8 063	5 558	2 505	69%	15 937	11 302	4 635	71%	71%
			13 247	11 514	1 733	87%	13 247	-	13 247	0%	26 494	11 514	14 980	43%	43%
73 204	(53 396)	126 600	-73%	86 717	7 203	79 513	8%	159 921	(46 193)	206 114	-29%	-29%			
Property Rates Tax Electricity Water Refuse Waste Water Interest	Retail Eskom & Mun Supplied	Ward 2	862 431	861 844	588	100%	878 819	869 072	9 747	99%	1 741 250	1 720 596	10 654	99%	99%
			3 274 348	3 416 239	0	104%	2 789 763	2 775 999	13 764	100%	6 064 111	6 192 238	(128 126)	102%	102%
			519 231	523 886	0	101%	844 736	797 769	46 967	94%	1 363 967	1 312 655	42 312	97%	97%
			268 645	249 913	18 732	93%	266 438	223 020	43 418	84%	535 083	472 933	62 150	88%	88%
			339 629	294 430	45 199	87%	309 992	249 243	60 749	80%	649 622	543 673	105 948	84%	84%
79 821	76 682	3 139	96%	83 272	77 933	5 339	94%	163 093	154 635	8 477	95%	95%			
Property Rates Tax Electricity Water Refuse Waste Water Interest	Retail Eskom & Mun Supplied	Ward 3	1 379 860	1 466 634	0	106%	1 362 768	1 482 278	0	109%	2 742 628	2 948 912	(206 284)	108%	108%
			3 141 644	3 907 566	0	124%	2 605 206	3 433 334	0	132%	5 746 850	7 340 900	(1 594 050)	128%	128%
			680 201	698 926	0	103%	335 749	831 914	0	248%	1 015 950	1 530 860	(514 910)	151%	151%
			383 322	347 167	36 155	91%	402 433	399 694	2 739	99%	785 755	746 861	38 895	99%	99%
			448 448	415 120	33 328	93%	479 823	477 991	1 832	100%	928 271	893 121	35 150	96%	96%
213 740	128 511	85 229	60%	228 965	134 524	94 442	59%	442 376	288 095	154 271	59%	59%			
Property Rates Tax Electricity Water Refuse Waste Water Interest	Retail Eskom & Mun Supplied	Ward 4	724 853	1 000 013	0	138%	724 500	700 712	23 788	97%	1 449 363	1 700 735	(251 372)	117%	117%
			377 772	362 912	14 860	96%	382 423	259 965	122 457	68%	760 194	622 877	137 317	82%	82%
			347 579	339 598	7 981	98%	384 577	300 865	83 712	78%	732 156	640 463	91 694	87%	87%
			186 541	130 997	55 544	70%	198 267	166 525	31 743	84%	384 808	297 522	87 287	77%	77%
			159 795	116 344	43 451	73%	205 479	122 092	83 387	59%	365 375	238 436	126 938	65%	65%
230 114	200 456	29 658	87%	167 911	90 008	77 902	54%	398 025	290 464	107 560	73%	73%			
Property Rates Tax Electricity Water Refuse Waste Water Interest	Retail Eskom & Mun Supplied	Ward 5	1 371 696	1 465 495	0	107%	1 368 156	1 370 214	0	100%	2 739 653	2 835 709	(95 057)	103%	103%
			1 007 751	1 053 940	0	105%	796 470	691 941	104 530	87%	1 804 222	1 745 881	58 341	97%	97%
			598 313	598 494	0	100%	714 360	628 985	85 375	89%	1 312 674	1 227 479	85 195	94%	94%
			276 225	238 724	37 502	86%	278 854	221 076	57 778	79%	555 079	459 800	95 280	83%	83%
			248 324	207 531	40 793	84%	276 581	198 193	78 388	72%	524 905	405 724	119 181	77%	77%
178 974	112 906	66 068	63%	192 630	102 277	90 353	53%	371 604	235 183	136 421	58%	58%			
Property Rates Tax Electricity Water Refuse Waste Water Interest	Eskom supplied	Ward 6	717 404	946 632	0	132%	718 885	1 038 310	0	144%	1 436 289	1 984 942	(548 653)	138%	138%
			921	921	0	100%	921	2 817	0	306%	1 942	3 738	(1 896)	203%	203%
			261	329	0	126%	408	563	0	138%	669	892	(223)	133%	133%
			5 761	912	7 848	10%	8 761	1 081	7 680	12%	17 613	1 980	15 634	11%	11%
			16 417	9 621	6 795	59%	32 957	8 600	24 357	26%	49 214	18 221	31 033	37%	37%
99 519	68 918	30 601	69%	98 640	12 988	85 653	13%	198 159	81 906	116 253	41%	41%			

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

Description		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
Indigent Household service targets		1																	
Water: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HHs with piped water inside dwelling								2 167	2 227	2 289	2 320	2 372							
Indigent HHs with piped water inside yard (but not in dwelling)																			
Indigent HHs using public tap (at least min service level)																			
Indigent HHs with other water supply (at least min service level)																			
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total								2 167	2 227	2 289	2 320	2 372							
Indigent HHs using public tap (< min service level)																			
Indigent HHs with other water supply (< min service level)																			
Indigent HHs with No water supply																			
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total																			
Total number of registered indigent households								2 167	2 227	2 289	2 320	2 372							
Status of Water Meters																			
Number of Indigent HHs with prepaid Water																			
Number of Indigent HHs with conventional metered Water								2 167	2 227	2 289	2 320	2 372							
Number of Indigent HHs NOT metered currently - Water																			
Number of Indigent HHs with NO Water supply - No metering																			
Total number of registered indigent households								2 167	2 227	2 289	2 320	2 372							
Status of unlimited supply of Water:																			
Number of indigent HHs with conventional metered Water, where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitre per household per month																			
Number of Indigent HHs NOT metered currently receiving unlimited supply - Water																			
Total number of registered indigent households receiving unlimited supply - Water																			
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres																			
Energy: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HHs with Electricity (at least min service level)																			
Indigent HHs with Electricity - prepaid (min service level)																			
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total								5	27	6	6	2							
Indigent HHs with Electricity (< min service level)																			
Indigent HHs with Electricity - prepaid (< min service level)								2 071	2 109	2 166	2 172	2 260							
Indigent HHs with other energy sources																			
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total								2 076	2 136	2 172	2 178	2 262							
Total number of registered indigent households								2 076	2 136	2 172	2 178	2 262							
Status of Electricity Meters																			
Number of Indigent HHs with prepaid Electricity																			
Number of Indigent HHs with conventional metered Electricity								2 071	2 109	2 166	2 172	2 260							
Number of Indigent HHs NOT metered currently - Electricity								5	27	6	6	2							
Number of Indigent HHs with other energy sources - No metering																			
Total number of registered indigent households								2 076	2 136	2 172	2 178	2 262							
Status of unlimited supply of Electricity:																			
Number of indigent HHs 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 HHs NOT metered currently receiving unlimited supply - Electricity																			
Total number of registered indigent households receiving unlimited supply - Electricity																			
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																			
Number of ALL Households receiving Free Basic Service (including registered Indigent Households)																			
Water (6 kilolitre per household per month)								2 167	2 227	2 289	2 320	2 372							
Electricity (6kwh per household per month)								2 076	2 136	2 166	2 172	2 260							
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																			
Water (6 kilolitre per household per month)																			
Electricity (6kwh per household per month)																			
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																			
Water (6 kilolitre per household per month)																			
Electricity (6kwh per household per month)																			
Total cost of FBS Water and Electricity provided to ALL Households																			
Highest level of free service provided per household (ALL Households)																			
Property rates (R value threshold)																			
Water (kilolitre per household per month)								6	6	6	6	6							
Sanitation (kilolitre per household per month)																			
Sanitation (Rand per household per month)								245	245	245	245	245							
Electricity (kwh per household per month)								50	50	50	50	50							
Refuse (in average litres per week)								240	240	240	240	240							
Revenue cost of subsidised services provided for ALL Households (R'000)																			
Residential Category Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		14(a)																	
PSI Category : Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		14(b)																	
Additional Subsidies Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																			
Water (in excess of 6 kilolitre 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																			
Total revenue cost of subsidised services provided																			

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	5952	5952	0	3 077 508 000	3 077 508 000	-
Industrial	5	5	0	4 617 000	4 617 000	-
Business and Commercial	561	561	0	1003 409 000	1003 409 000	-
Agricultural	1476	1476	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	713	713	0	201734 000	201734 000	-
POW	38	38	0	76 163 000	76 163 000	-
Municipal	1029	1029	0	250 344 000	250 344 000	-
Other	173	173	0	176 813 000	176 813 000	-
	<u>10487</u>	<u>10487</u>	<u>0</u>	<u>9 478 545 000</u>	<u>9 478 545 000</u>	<u>0</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			GV	MFS	Variance
	GV	MFS	Variance			
Residential	277 1959,81	2826228,67	-54268,86	277 1959,81	2826228,67	-54268,86
Industrial	7191,42	7191,42	0,00	7191,42	7191,42	0,00
Business and Commercial	1562906,51	1378444,33	184462,18	1562906,51	1382458,97	180447,54
Agricultural	1313137,69	1033872,70	279264,99	1313137,69	1032958,41	280179,28
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	151840,68	91207,43	243048,11	151840,68	91207,43
POW	0,00	0,00	0,00	0,00	0,00	0,00
Municipal	0,00	0,00	0,00	0,00	0,00	0,00
Other	0,00	3021,62	-3021,62	0,00	0,00	0,00
Total	<u>6263113,13</u>	<u>5500830,97</u>	<u>762282,16</u>	<u>6263113,13</u>	<u>5500909,70</u>	<u>762203,43</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	incurrences you've investigated for all the properties.	Not Yet Started				2024/12/13	#VALUE!	
2	, and properties where once off billing was done	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	ill them	Need NT intervention	NT		NT should assist							
6	ally	Need to be investigated	MFIP Advisor	31/12/2024	Will compile a list of 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 Tool, 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

Payment per mSCOA Data String M05									
Payment per mSCOA Data Strings							9 109 780,33		
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 10 December 2024	
6627012482	Eskom	Bulk Purchases	16.10.2024	15.11.2024	14.11.2024	1 713 953,00	M04	M05 String	
6779486465	Eskom	Bulk Purchases	16.10.2024	15.11.2024	14.11.2024	3 503 517,42	M04	M05 String	
8260124924	Eskom	Bulk Purchases	17.10.2024	16.11.2024	14.11.2024	601 017,40	M04	M05 String	
9571810478	Eskom	Bulk Purchases	18.10.2024	18.11.2024	14.11.2024	2 875 959,99	M04	M05 String	
5633644454	Eskom	Bulk Purchases	17.10.2024	16.11.2024	14.11.2024	395 302,62	M04	M05 String	
8774598833	Eskom	Bulk Purchases	23.10.2024	22.11.2024	21.11.2024	6 152,00	M04	M05 String	
9003055662	Eskom	Bulk Purchases	08.11.2024	09.12.2024	06.12.2024	2 682,72	M05	M05 String	
5421499776	Eskom	Bulk Purchases	06.11.2024	02.12.2024	28.11.2024	11 195,18	M05	M05 String	
							9 109 780,33		
Difference									
							-		
Internal usage not included in Bulk Electricity Payments String									
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 10 December 2024	
5377939292	Eskom	Bulk Purchases	16.10.2024	15.11.2024	14.11.2024	5 953,78	M04	Internal Usage not included in string	
9581081208	Eskom	Bulk Purchases	22.10.2024	16.11.2024	14.11.2024	3 817,17	M03	Internal Usage not included in string	
9622581180	Eskom	Bulk Purchases	25.10.2024	19.11.2024	14.11.2024	6 893,88	M03	Internal Usage not included in string	
6983620040	Eskom	Bulk Purchases	16.10.2024	15.11.2024	14.11.2024	17 490,21	M03	Internal Usage not included in string	
5710236842	Eskom	Bulk Purchases	16.10.2024	15.11.2024	14.11.2024	72 853,36	M03	Internal Usage not included in string	
5001886097	Eskom	Bulk Purchases	06.11.2024	02.12.2024	28.11.2024	1 718,76	M03	Internal Usage not included in string	
9251775291	Eskom	Bulk Purchases	10.11.2024	10.12.2024	06.12.2024	113 328,01	M03	Internal Usage not included in string	
8287424551	Eskom	Bulk Purchases	12.11.2024	12.12.2024	06.12.2024	275 291,55	M03	Internal Usage not included in string	
7460413421	Eskom	Bulk Purchases	06.11.2024	02.12.2024	28.11.2024	3 924,41	M03	Internal Usage not included in string	
							501 271,13		

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

Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:										
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end: 11 November 2024
6627012482	Eskom	Bulk Purchases	16.10.2024	15.11.2024	14.11.2024	1 713 953,00	1 713 953,00	-	M04	M05 String
6779486465	Eskom	Bulk Purchases	16.10.2024	15.11.2024	14.11.2024	3 503 517,42	3 503 517,42	-	M04	M05 String
8260124924	Eskom	Bulk Purchases	17.10.2024	16.11.2024	14.11.2024	601 017,40	601 017,40	-	M04	M05 String
9571810478	Eskom	Bulk Purchases	18.10.2024	18.11.2024	14.11.2024	2 875 959,99	2 875 959,99	-	M04	M05 String
5633644454	Eskom	Bulk Purchases	17.10.2024	16.11.2024	14.11.2024	395 302,62	395 302,62	-	M04	M05 String
8774598833	Eskom	Bulk Purchases	23.10.2024	22.11.2024	21.11.2024	6 152,00	6 152,00	-	M04	Internal Usage not included in string
9003055662	Eskom	Bulk Purchases	08.11.2024	09.12.2024	06.12.2024	2 682,72	2 682,72	-	M04	Account closed
5421499776	Eskom	Bulk Purchases	06.11.2024	02.12.2024	28.11.2024	11 195,18	11 195,18	-	M05	Account closed
9251775291	Eskom	Bulk Purchases	10.11.2024	10.12.2024	06.12.2024	104 469,51	104 469,51	-	M04	Internal Usage not included in string
8287424551	Eskom	Bulk Purchases	12.11.2024	12.12.2024	06.12.2024	274 398,37	274 398,37	-	M04	Internal Usage not included in string
5377939292	Eskom	Bulk Purchases	16.10.2024	15.11.2024	14.11.2024	5 953,78	5 953,78	-	M04	Internal Usage not included in string
9003055662	Eskom	Bulk Purchases	08.11.2024	07.11.2024	06.11.2024	2 682,72	2 682,72	-	M04	M04 String
9581081208	Eskom	Bulk Purchases	22.10.2024	16.11.2024	14.11.2024	3 817,17	3 817,17	-	M04	Internal Usage not included in string
6897791850	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
892649644	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
7486207260	Eskom	Bulk Purchases	04.10.2024	29.10.2024	29.10.2024	-52 780,38	-	-52 780,38	M04	Account in credit
979412008	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
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
9622581180	Eskom	Bulk Purchases	25.10.2024	19.11.2024	14.11.2024	6 893,88	6 893,88	-	M04	Internal Usage not included in string
6983620040	Eskom	Bulk Purchases	16.10.2024	15.11.2024	14.11.2024	17 490,21	17 490,21	0,01	M04	Internal Usage not included in string
5710236842	Eskom	Bulk Purchases	16.10.2024	15.11.2024	14.11.2024	72 853,36	72 853,36	-	M04	Internal Usage not included in string
8829354180	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
5421499776	Eskom	Bulk Purchases	04.10.2024	29.10.2024	24.10.2024	9 161,34	9 161,34	-	M04	M04 String
8774598833	Eskom	Bulk Purchases	23.10.2024	22.11.2024	21.11.2024	6 152,00	6 152,00	-	M04	M05 String
						7 932 521,30	7 985 301,67	-52 780,37		
Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:										
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end: 10 December 2024
6627012482	Eskom	Bulk Purchases	16.11.2024	19.12.2024	19.12.2024	1 714 168,12	-	1 714 168,12	M05	Not yet due at reporting date
6779486465	Eskom	Bulk Purchases	19.11.2024	19.12.2024	19.12.2024	3 401 938,26	-	3 401 938,26	M05	Not yet due at reporting date
8260124924	Eskom	Bulk Purchases	22.11.2024	23.12.2024	23.12.2024	644 070,04	-	644 070,04	M05	Not yet due at reporting date
9571810478	Eskom	Bulk Purchases	20.11.2024	20.12.2024	20.12.2024	3 456 885,96	-	3 456 885,96	M05	Not yet due at reporting date
5633644454	Eskom	Bulk Purchases	20.11.2024	20.12.2024	20.12.2024	426 857,25	-	426 857,25	M05	Not yet due at reporting date
5001886097	Eskom	Bulk Purchases	06.11.2024	02.12.2024	28.11.2024	1 718,76	-	1 718,76	M05	Internal Usage not included in string
7039295180	Eskom	Bulk Purchases				Account closed				Account closed
9871219263	Eskom	Bulk Purchases				Account closed				Account closed
9251775291	Eskom	Bulk Purchases	10.11.2024	10.12.2024	06.12.2024	113 328,01	-	113 328,01	M05	Internal Usage not included in string
8287424551	Eskom	Bulk Purchases	12.11.2024	12.12.2024	06.12.2024	275 291,55	-	275 291,55	M05	Internal Usage not included in string
5377939292	Eskom	Bulk Purchases	19.11.2024	19.12.2024	19.12.2024	6 007,30	-	6 007,30	M05	Not yet due at reporting date
9003055662	Eskom	Bulk Purchases	08.11.2024	06.12.2024	06.12.2024	2 682,72	-	2 682,72	M05	M05 String
9581081208	Eskom	Bulk Purchases	20.11.2024	17.12.2024	12.12.2024	3 399,37	-	3 399,37	M05	Not yet due at reporting date
6897791850	Eskom	Bulk Purchases	20.11.2024	17.12.2024	12.12.2024	3 924,41	-	3 924,41	M05	Internal Usage not included in string
892649644	Eskom	Bulk Purchases	20.11.2024	17.12.2024	12.12.2024	16 994,13	-	16 994,13	M05	Internal Usage not included in string
7486207260	Eskom	Bulk Purchases	06.11.2024	02.12.2024	28.11.2024	-47 697,36	-	-47 697,36	M05	Account in credit
979412008	Eskom	Bulk Purchases	20.11.2024	17.12.2024	12.12.2024	88 690,38	-	88 690,38	M05	Internal Usage not included in string
7460413421	Eskom	Bulk Purchases	06.11.2024	02.12.2024	28.11.2024	3 924,41	-	3 924,41	M05	Internal Usage not included in string
9622581180	Eskom	Bulk Purchases	27.11.2024	23.12.2024	23.12.2024	8 126,83	-	8 126,83	M05	Not yet due at reporting date
6983620040	Eskom	Bulk Purchases	19.11.2024	19.12.2024	19.12.2024	20 349,39	-	20 349,39	M05	Not yet due at reporting date
5710236842	Eskom	Bulk Purchases	19.11.2024	19.12.2024	19.12.2024	86 531,14	-	86 531,14	M05	Not yet due at reporting date
8829354180	Eskom	Bulk Purchases	20.11.2024	17.12.2024	12.12.2024	40 434,51	-	40 434,51	M05	Internal Usage not included in string
5421499776	Eskom	Bulk Purchases	06.11.2024	02.12.2024	28.11.2024	11 195,18	-	11 195,18	M05	M05 String
8774598833	Eskom	Bulk Purchases	14.11.2024	14.12.2024	12.12.2024	3 149,76	-	3 149,76	M05	Not yet due at reporting date
						8 567 602,00	560 806,78	8 006 795,22		

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. Invoices were subsequently received and paid during November.

Bulk Purchases Water proof of payment uploaded ito Cir 124 reporting:											
No	Account No.	Contract Acc No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	Dept Water and Sanitation	Bulk water	31-07-2024	30-08-2024	14-08-2024	2 357,02	2 357,02	-	M01
2	22107765	101686271	Dept Water and Sanitation	Bulk water	31-07-2024	30-08-2024	14-08-2024	1 355,06	1 355,06	-	M01
3	22107783	101686308	Dept Water and Sanitation	Bulk water	31-07-2024	30-08-2024	14-08-2024	4 837,08	4 837,08	-	M01
4	22109157	101686931	Dept Water and Sanitation	Bulk water	31-07-2024	30-08-2024	14-08-2024	3 375,21	3 375,21	-	M01
5	22109184	101686971	Dept Water and Sanitation	Bulk water	31-07-2024	30-08-2024	14-08-2024	1 046,95	1 046,95	-	M01
6	22109371		Dept Water and Sanitation	Bulk water						-	M01
7	22107694	101696151	Dept Water and Sanitation	Bulk water	31-07-2024	30-08-2024	14-08-2024	735,10	735,10	-	M01
8	22091807	101681401	Dept Water and Sanitation	Bulk water	31-07-2024	30-08-2024	14-08-2024	5 088,00	5 088,00	-	M01
9	22091825	101681411	Dept Water and Sanitation	Bulk water	31-07-2024	30-08-2024	14-08-2024	3 180,00	3 180,00	-	M01
		100258300	Dept Water and Sanitation	Bulk water	31-07-2024	30-08-2024	16-08-2024	6 556,66	6 556,66	-	M01
10	22110797	101697201	Dept Water and Sanitation	Bulk water	31-07-2024	30-08-2024	14-08-2024	583,00	583,00	-	M01
11	22107738	101696169	Dept Water and Sanitation	Bulk water	31-07-2024	30-08-2024	14-08-2024	1 706,96	1 706,96	-	M01
12	22107747	101696176	Dept Water and Sanitation	Bulk water	31-07-2024	30-08-2024	14-08-2024	210,83	210,83	-	M01
13	22109175	101696231	Dept Water and Sanitation	Bulk water	31-07-2024	30-08-2024	14-08-2024	169,73	169,73	-	M01
								31 201,60	31 201,60	-	
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month	
1	22107729	101686231	Dept Water and Sanitation	Bulk water	31-08-2024	30-09-2024	12-12-2024	2 357,02	2 357,02	-	M02
2	22107765	101686271	Dept Water and Sanitation	Bulk water	31-08-2024	30-09-2024	12-12-2024	1 355,06	1 355,06	-	M02
3	22107783	101686308	Dept Water and Sanitation	Bulk water	31-08-2024	30-09-2024	12-12-2024	4 837,08	4 837,08	-	M02
4	22109157	101686931	Dept Water and Sanitation	Bulk water	31-08-2024	30-09-2024	12-12-2024	3 375,21	3 375,21	-	M02
5	22109184	101686971	Dept Water and Sanitation	Bulk water	31-08-2024	30-09-2024	12-12-2024	1 046,95	1 046,95	-	M02
6	22109371	101687121	Dept Water and Sanitation	Bulk water	31-08-2024	30-09-2024	12-12-2024	156,58	156,58	-	M02
7	22107694	101696151	Dept Water and Sanitation	Bulk water	31-08-2024	30-09-2024	28-11-2024	735,10	735,10	-	M02
8	22091807	101681401	Dept Water and Sanitation	Bulk water	31-08-2024	30-09-2024	28-11-2024	5 088,00	5 088,00	-	M02
9	22091825	101681411	Dept Water and Sanitation	Bulk water	31-08-2024	30-09-2024	28-11-2024	3 180,00	3 180,00	-	M02
		100258300	Dept Water and Sanitation	Bulk water	31-08-2024	30-09-2024	14-11-2024	3 286,08	3 286,08	-	M02
10	22110797	101697201	Dept Water and Sanitation	Bulk water	31-08-2024	30-09-2024	28-11-2024	583,00	583,00	-	M02
11	22107738	101696169	Dept Water and Sanitation	Bulk water	31-08-2024	30-09-2024	12-12-2024	1 706,96	1 706,96	-	M02
12	22107747	101696176	Dept Water and Sanitation	Bulk water	31-08-2024	30-09-2024	28-11-2024	210,83	210,83	-	M02
13	22109175	101696231	Dept Water and Sanitation	Bulk water	31-08-2024	30-09-2024	12-12-2024	169,73	169,73	-	M02
								28 087,60	28 087,60	-	
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month	
1	22107729	101686231	Dept Water and Sanitation	Bulk water	30-09-2024	30-10-2024	21-11-2024	2 357,02	2 357,02	-	M03
2	22107765	101686271	Dept Water and Sanitation	Bulk water	30-09-2024	30-10-2024	21-11-2024	1 355,06	1 355,06	-	M03
3	22107783	101686308	Dept Water and Sanitation	Bulk water	30-09-2024	30-10-2024	21-11-2024	4 837,08	4 837,08	-	M03
4	22109157	101686931	Dept Water and Sanitation	Bulk water	30-09-2024	30-10-2024	12-12-2024	3 375,21	3 375,21	-	M03
5	22109184	101686971	Dept Water and Sanitation	Bulk water	30-09-2024	30-10-2024	12-12-2024	1 046,95	1 046,95	-	M03
6	22109371	101687121	Dept Water and Sanitation	Bulk water	30-09-2024	30-10-2024	12-12-2024	156,58	156,58	-	M03
7	22107694	101696151	Dept Water and Sanitation	Bulk water	30-09-2024	30-10-2024	12-12-2024	735,10	735,10	-	M03
8	22091807	101681401	Dept Water and Sanitation	Bulk water	30-09-2024	30-10-2024	12-12-2024	5 088,00	5 088,00	-	M03
9	22091825	101681411	Dept Water and Sanitation	Bulk water	30-09-2024	30-10-2024	12-12-2024	5 238,64	5 238,64	-	M03
		100258300	Dept Water and Sanitation	Bulk water	30-09-2024	30-10-2024	14-11-2024	10 972,39	10 972,39	-	M03
10	22110797	101697201	Dept Water and Sanitation	Bulk water	30-09-2024	30-10-2024	12-12-2024	583,00	583,00	-	M03
11	22107738	101696169	Dept Water and Sanitation	Bulk water	30-09-2024	30-10-2024	28-11-2024	1 706,96	1 706,96	-	M03
12	22107747	101696176	Dept Water and Sanitation	Bulk water	30-09-2024	30-10-2024	12-12-2024	210,83	210,83	-	M03
13	22109175	101696231	Dept Water and Sanitation	Bulk water	30-09-2024	30-10-2024	12-12-2024	801,86	801,86	-	M03
								38 464,68	38 464,68	-	
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month	
1	22107729	101686231	Dept Water ans Sanitation	Bulk water	31-10-2024	02-12-2024	28-11-2024	2 357,02	2 357,02	-	M04
2	22107765	101686271	Dept Water ans Sanitation	Bulk water	31-10-2024	02-12-2024	28-11-2024	1 355,06	1 355,06	-	M04
3	22107783	101686308	Dept Water ans Sanitation	Bulk water	31-10-2024	02-12-2024	28-11-2024	4 837,08	4 837,08	-	M04
4	22109157	101686931	Dept Water ans Sanitation	Bulk water	31-10-2024	02-12-2024	28-11-2024	3 375,21	3 375,21	-	M04
5	22109184	101686971	Dept Water ans Sanitation	Bulk water	31-10-2024	02-12-2024	28-11-2024	1 046,95	1 046,95	-	M04
6	22107694	101696151	Dept Water ans Sanitation	Bulk water	31-10-2024	02-12-2024	12-12-2024	735,10	735,10	-	M04
7	22091807	101681401	Dept Water ans Sanitation	Bulk water	31-10-2024	02-12-2024	12-12-2024	5 088,00	5 088,00	-	M04
8	22091825	101681411	Dept Water ans Sanitation	Bulk water	31-10-2024	02-12-2024	12-12-2024	3 180,00	3 180,00	-	M04
9	22110797	101697201	Dept Water ans Sanitation	Bulk water	31-10-2024	02-12-2024	12-12-2024	583,00	583,00	-	M04
10	22107738	101696169	Dept Water ans Sanitation	Bulk water	31-10-2024	02-12-2024	12-12-2024	1 706,96	1 706,96	-	M04
11	22107747	101696176	Dept Water ans Sanitation	Bulk water	31-10-2024	02-12-2024	12-12-2024	210,83	210,83	-	M04
12	22109175	101696231	Dept Water ans Sanitation	Bulk water	31-10-2024	02-12-2024	28-11-2024	169,73	169,73	-	M04
13	22114016		Dept Water ans Sanitation	Bulk water						-	M04
								24 644,94	24 644,94	-	
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month	
9	22110797	100258300	Dept Water ans Sanitation	Bulk water	30-11-2024	30-12-2024	12-12-2024	26 268,90	26 268,90	-	M05
								26 268,90	26 268,90	-	

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 - M05 November									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	73 693	75 998	75 998	5 496	36 226	31 666	4 561	14%	75 998
Service charges	185 102	199 058	199 058	16 087	85 698	82 941	2 758	3%	199 058
Investment revenue	5 191	1 150	1 150	714	3 262	479	2 783	581%	1 150
Transfers and subsidies - Operational	115 294	94 462	108 955	10 405	47 033	41 171	5 862	0	108 955
Other own revenue	66 747	80 822	80 822	3 598	16 903	33 676	(16 773)	-50%	-
Total Revenue (excluding capital transfers and contributions)	446 027	451 490	465 983	36 300	189 123	189 932	(809)	-0%	465 983
Employee costs	130 819	149 110	149 077	17 361	59 512	62 638	(3 126)	-5%	149 077
Remuneration of Councillors	6 081	6 502	6 502	502	2 463	2 607	(143)	-6%	6 502
Depreciation and amortisation	42 207	31 439	31 439	2 619	13 097	13 100	(3)	-0%	31 439
Interest	14 961	11 926	11 926	1 077	4 949	4 969	(20)	-0%	11 926
Inventory consumed and bulk purchases	116 430	125 072	126 110	9 427	54 023	52 202	1 821	3%	126 110
Transfers and subsidies	198	220	220	-	11	69	(58)	-84%	220
Other expenditure	127 477	126 892	140 652	18 316	52 766	52 821	(56)	-0%	140 652
Total Expenditure	438 174	451 160	465 926	49 304	186 822	188 406	(1 585)	-1%	465 926
Surplus/(Deficit)	7 853	330	58	(13 004)	2 302	1 526	776	51%	58
Transfers and subsidies - capital (monetary allocations)	26 280	60 734	58 922	(1 364)	5 774	25 079	###	-77%	58 922
Transfers and subsidies - capital (in-kind)	5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	39 683	61 064	58 979	(14 368)	8 076	26 605	(18 529)	-70%	58 979
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	39 683	61 064	58 979	(14 368)	8 076	26 605	(18 529)	-70%	58 979
Capital expenditure & funds sources									
Capital expenditure	41 662	80 568	78 755	(1 027)	6 341	40 275	(33 934)	-84%	78 755
Capital transfers recognised	26 280	60 734	58 922	(1 364)	5 774	26 681	(20 907)	-78%	58 922
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 383	19 834	19 834	337	567	13 594	(13 027)	-96%	19 834
Total sources of capital funds	41 662	80 568	78 755	(1 027)	6 341	40 275	(33 934)	-84%	78 755
Financial position									
Total current assets	124 915	54 183	54 183	-	141 940	-	-	-	54 183
Total non current assets	684 008	862 005	862 005	-	676 800	-	-	-	862 005
Total current liabilities	107 937	40 370	40 370	-	104 717	-	-	-	40 370
Total non current liabilities	123 166	135 968	135 968	-	128 128	-	-	-	135 968
Community wealth/Equity	577 819	739 850	739 850	-	585 895	-	-	-	739 850
Cash flows									
Net cash from (used) operating	80 491	90 941	90 941	(5 438)	42 702	46 575	3 873	8%	90 941
Net cash from (used) investing	(46 273)	(80 568)	(80 568)	1 105	(5 890)	(40 502)	(34 612)	85%	(80 568)
Net cash from (used) financing	(1 738)	(1 747)	(1 747)	(634)	(939)	(400)	539	-135%	(1 747)
Cash/cash equivalents at the month/year end	61 258	10 155	10 155	97 132	97 132	7 203	(89 929)	-1248%	10 155
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	16 966	8 437	5 423	6 262	9 104	3 499	21 657	72 377	143 725
Creditors Age Analysis									
Total Creditors	11 563	407	-	1 341	-	1 020	-	439	14 769

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November										
Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1									
Revenue - Functional										
<i>Governance and administration</i>		162 207	157 067	158 218	7 534	60 439	65 588	(5 149)	-8%	158 218
Executive and council		53 691	56 582	56 582	-	14 847	23 576	(8 729)	-37%	56 582
Finance and administration		108 516	100 485	101 636	7 534	45 592	42 013	3 580	9%	101 636
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		47 799	63 376	63 485	2 087	10 705	26 420	(15 715)	-59%	63 485
Community and social services		7 920	15 149	15 232	800	2 681	6 322	(3 641)	-58%	15 232
Sport and recreation		3 031	3 600	3 600	384	1 714	1 500	214	14%	3 600
Public safety		32 030	34 847	34 847	903	3 511	14 520	(11 009)	-76%	34 847
Housing		4 819	9 780	9 807	-	2 799	4 078	(1 279)	-31%	9 807
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 813	6 560	7 660	750	3 303	2 871	432	15%	7 660
Planning and development		2 513	2 095	2 095	389	1 521	873	648	74%	2 095
Road transport		7 299	4 465	5 565	361	1 782	1 998	(215)	-11%	5 565
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		258 038	285 222	295 542	24 565	120 450	120 133	318	0%	295 542
Energy sources		165 078	166 652	170 442	15 843	76 742	69 912	6 830	10%	170 442
Water management		39 572	78 784	75 147	2 978	19 254	32 372	(13 118)	-41%	75 147
Waste water management		28 303	21 174	31 341	4 590	15 034	10 093	4 940	49%	31 341
Waste management		25 085	18 612	18 612	1 154	9 420	7 755	1 665	21%	18 612
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	477 857	512 224	524 905	34 936	194 898	215 012	(20 114)	-9%	524 905
Expenditure - Functional										
<i>Governance and administration</i>		114 396	123 752	124 776	12 496	47 053	50 254	(3 202)	-6%	124 776
Executive and council		13 539	13 899	13 890	1 160	6 293	5 485	808	15%	13 890
Finance and administration		99 742	108 639	109 671	11 194	40 240	44 265	(4 026)	-9%	109 671
Internal audit		1 115	1 215	1 215	142	519	504	16	3%	1 215
<i>Community and public safety</i>		65 678	78 357	78 502	7 306	31 971	32 667	(696)	-2%	78 502
Community and social services		9 409	12 758	12 877	1 074	3 815	5 331	(1 516)	-28%	12 877
Sport and recreation		12 695	14 485	14 485	1 578	5 252	6 036	(784)	-13%	14 485
Public safety		39 399	44 657	44 657	4 380	19 089	18 607	482	3%	44 657
Housing		4 174	6 457	6 483	275	3 815	2 694	1 122	42%	6 483
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 159	30 190	30 317	3 865	13 071	12 574	497	4%	30 317
Planning and development		11 803	12 809	12 936	2 009	5 864	5 332	532	10%	12 936
Road transport		15 356	17 381	17 381	1 856	7 207	7 242	(35)	0%	17 381
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		230 941	218 861	232 330	25 637	94 727	92 911	1 816	2%	232 330
Energy sources		152 780	136 679	150 148	18 392	65 923	58 668	7 254	12%	150 148
Water management		39 390	33 757	33 757	3 106	12 766	14 066	(1 300)	-9%	33 757
Waste water management		20 930	22 233	22 233	2 161	8 892	9 264	(372)	-4%	22 233
Waste management		17 841	26 193	26 193	1 977	7 147	10 914	(3 766)	-35%	26 193
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	438 174	451 160	465 926	49 304	186 822	188 406	(1 585)	-1%	465 926
Surplus/ (Deficit) for the year		39 683	61 064	58 979	(14 368)	8 076	26 605	(18 529)	-0.696454	58 979

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) - M05 November										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	53 391	56 582	56 582	-	14 847	23 576	(8 729)	-37,0%	56 582
Vote 2 - Office of Municipal Manager		300	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		105 176	97 847	98 847	7 236	44 620	40 895	3 725	9,1%	98 847
Vote 4 - Community Development Services		8 034	17 237	17 320	1 088	3 475	7 192	(3 717)	-51,7%	17 320
Vote 5 - Corporate and Strategic Services		784	489	640	7	169	222	(54)	-24,2%	640
Vote 6 - Planning and Development Services		2 655	2 095	2 095	389	1 521	873	648	74,2%	2 095
Vote 7 - Public Safety		38 629	39 373	39 373	1 268	5 303	16 405	(11 102)	-67,7%	39 373
Vote 8 - Electricity		165 078	166 652	170 442	15 843	76 742	69 912	6 830	9,8%	170 442
Vote 9 - Waste Management		25 085	18 612	18 612	1 154	9 420	7 755	1 665	21,5%	18 612
Vote 10 - Waste Water Management		28 303	21 174	31 341	4 590	15 034	10 093	4 940	48,9%	31 341
Vote 11 - Water		39 572	78 784	75 147	2 978	19 254	32 372	(13 118)	-40,5%	75 147
Vote 12 - Housing		4 819	9 780	9 807	-	2 799	4 078	(1 279)	-31,4%	9 807
Vote 13 - Road Transport		3 000	-	1 100	-	-	138	(138)	-100,0%	1 100
Vote 14 - Sports and Recreation		3 031	3 600	3 600	384	1 714	1 500	214	14,3%	3 600
Total Revenue by Vote	2	477 857	512 224	524 905	34 936	194 898	215 012	(20 114)	-9,4%	524 905
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 750	9 477	9 477	663	4 406	3 600	806	22,4%	9 477
Vote 2 - Office of Municipal Manager		16 226	16 274	16 274	1 691	5 842	6 697	(855)	-12,8%	16 274
Vote 3 - Financial Administrative Services		64 802	73 914	74 914	8 031	27 673	29 897	(2 224)	-7,4%	74 914
Vote 4 - Community Development Services		10 583	11 246	11 365	1 288	4 285	4 701	(416)	-8,8%	11 365
Vote 5 - Corporate and Strategic Services		21 688	22 272	22 423	2 026	8 440	9 299	(859)	-9,2%	22 423
Vote 6 - Planning and Development Services		11 090	11 221	11 221	1 691	5 281	4 675	606	13,0%	11 221
Vote 7 - Public Safety		43 639	51 468	51 468	4 797	20 652	21 445	(793)	-3,7%	51 468
Vote 8 - Electricity		152 780	136 679	150 148	18 392	65 923	58 668	7 254	12,4%	150 148
Vote 9 - Waste Management		17 841	26 193	26 193	1 977	7 147	10 914	(3 766)	-34,5%	26 193
Vote 10 - Waste Water Management		19 598	20 452	20 452	2 026	8 407	8 522	(115)	-1,3%	20 452
Vote 11 - Water		39 390	33 757	33 757	3 106	12 766	14 066	(1 300)	-9,2%	33 757
Vote 12 - Housing		4 174	6 457	6 483	275	3 815	2 694	1 122	41,6%	6 483
Vote 13 - Road Transport		14 917	17 265	17 265	1 765	6 932	7 194	(262)	-3,6%	17 265
Vote 14 - Sports and Recreation		12 695	14 485	14 485	1 578	5 252	6 036	(784)	-13,0%	14 485
Total Expenditure by Vote	2	438 174	451 160	465 926	49 304	186 822	188 406	(1 585)	-0,8%	465 926
Surplus/ (Deficit) for the year	2	39 683	61 064	58 979	(14 368)	8 076	26 605	(18 529)	-69,6%	58 979

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) - M05 November										
Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		126 407	135 874	135 874	10 840	61 594	56 614	4 980	9%	135 874
Service charges - Water		31 518	33 443	33 443	2 908	12 129	13 935	(1 806)	-13%	33 443
Service charges - Waste Water Management		14 380	15 305	15 305	1 186	6 188	6 377	(189)	-3%	15 305
Service charges - Waste management		12 797	14 436	14 436	1 154	5 787	6 015	(228)	-4%	14 436
Sale of Goods and Rendering of Services		4 560	4 926	4 926	579	2 708	2 052	656	32%	4 926
Agency services		4 300	4 465	4 465	361	1 782	1 860	(78)	-4%	4 465
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6 217	6 698	6 698	561	2 778	2 791	(13)	0%	6 698
Interest from Current and Non Current Assets		5 191	1 150	1 150	714	3 262	479	2 783	581%	1 150
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		970	784	784	44	336	327	10	3%	784
Licence and permits		11	12	12	-	-	5	(5)	-100%	12
Operational Revenue		846	527	527	43	177	219	(43)	-20%	527
Non-Exchange Revenue										
Property rates		73 693	75 998	75 998	5 496	36 226	31 666	4 561	14%	75 998
Surcharges and Taxes		-	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		32 426	34 907	34 907	906	3 734	14 545	(10 811)	-74%	34 907
Licence or permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		115 294	94 462	108 955	10 405	47 033	41 171	5 862	14%	108 955
Interest earned from Receivables (Non-Exchange)		4 208	4 353	4 353	380	1 755	1 814	(59)	-3%	4 353
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 629	4 601	4 601	724	3 633	1 917	1 716	90%	4 601
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		9 580	19 549	19 549	-	-	8 145	(8 145)	-100%	19 549
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		446 027	451 490	465 983	36 300	189 123	189 932	(809)	0%	465 983
Expenditure By Type										
Employee related costs		130 819	149 110	149 077	17 361	59 512	62 638	(3 126)	-5%	149 077
Remuneration of councillors		6 081	6 502	6 502	502	2 463	2 607	(143)	-6%	6 502
Bulk purchases - electricity		105 503	113 900	113 900	8 391	49 591	47 458	2 133	4%	113 900
Inventory consumed		10 927	11 172	12 210	1 036	4 432	4 744	(312)	-7%	12 210
Debt impairment		43 189	54 088	54 088	4 507	22 537	22 537	-	-	54 088
Depreciation and amortisation		42 207	31 439	31 439	2 619	13 097	13 100	(3)	0%	31 439
Interest		14 961	11 926	11 926	1 077	4 949	4 969	(20)	0%	11 926
Contracted services		56 827	27 732	41 921	10 026	17 105	13 254	3 851	29%	41 921
Transfers and subsidies		198	220	220	-	11	69	(58)	-84%	220
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		26 796	37 712	37 283	3 783	13 124	13 964	(840)	-6%	37 283
Losses on Disposal of Assets		666	-	-	-	-	-	-	-	-
Other Losses		-	7 360	7 360	-	-	3 067	(3 067)	-100%	7 360
Total Expenditure		438 174	451 160	465 926	49 304	186 822	188 406	(1 585)	-1%	465 926
Surplus/(Deficit)		7 853	330	58	(13 004)	2 302	1 526	776	0	58
Transfers and subsidies - capital (monetary allocations)		26 280	60 734	58 922	(1 364)	5 774	25 079	(19 305)	(0)	58 922
Transfers and subsidies - capital (in-kind)		5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		39 683	61 064	58 979	(14 368)	8 076	26 605	(18 529)	(0)	58 979
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		39 683	61 064	58 979	(14 368)	8 076	26 605	(18 529)	(0)	58 979
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		39 683	61 064	58 979	(14 368)	8 076	26 605	(18 529)	(0)	58 979
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		39 683	61 064	58 979	(14 368)	8 076	26 605	(18 529)	(0)	58 979

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) - M05 November										
Vote Description	Ref	2023/24				Budget Year 2024/25				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		2 185	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	1 320	1 200	-	-	900	(900)	-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	-	-	3 224	(3 224)	-100%	12 897
Vote 12 - Housing		1 000	3 200	3 200	-	-	1 800	(1 800)	-100%	3 200
Vote 13 - Road Transport		-	2 000	2 000	-	-	1 500	(1 500)	-100%	2 000
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	3 185	21 917	21 797	-	-	9 924	(9 924)	-100%	21 797
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		115	400	400	-	-	400	(400)	-100%	400
Vote 4 - Community Development Services		540	10 153	10 122	-	-	3 646	(3 646)	-100%	10 122
Vote 5 - Corporate and Strategic Services		1 261	1 071	1 071	244	245	150	95	63%	1 071
Vote 6 - Planning and Development Services		1 227	500	500	-	-	125	(125)	-100%	500
Vote 7 - Public Safety		-	460	460	-	-	460	(460)	-100%	460
Vote 8 - Electricity		4 363	14 112	5 815	(4 280)	-	6 200	(6 200)	-100%	5 815
Vote 9 - Waste Management		12 997	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		7 848	21 726	23 581	2 941	5 554	12 415	(6 861)	-55%	23 581
Vote 11 - Water		6 388	7 493	11 317	68	542	5 036	(4 494)	-89%	11 317
Vote 12 - Housing		2 063	2 736	2 736	-	-	1 800	(1 800)	-100%	2 736
Vote 13 - Road Transport		1 604	-	957	-	-	120	(120)	-100%	957
Vote 14 - Sports and Recreation		72	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	38 477	58 652	56 959	(1 027)	6 341	30 351	(24 010)	-79%	56 959
Total Capital Expenditure		41 662	80 568	78 755	(1 027)	6 341	40 275	(33 934)	-84%	78 755
Capital Expenditure - Functional Classification										
Governance and administration		1 377	1 471	1 471	244	245	550	(305)	-55%	1 471
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 377	1 471	1 471	244	245	550	(305)	-55%	1 471
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 675	16 549	16 518	-	-	7 706	(7 706)	-100%	16 518
Community and social services		540	10 153	10 122	-	-	3 646	(3 646)	-100%	10 122
Sport and recreation		72	-	-	-	-	-	-	-	-
Public safety		-	460	460	-	-	460	(460)	-100%	460
Housing		3 063	5 936	5 936	-	-	3 600	(3 600)	-100%	5 936
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 016	2 500	3 457	-	-	1 745	(1 745)	-100%	3 457
Planning and development		3 412	500	500	-	-	125	(125)	-100%	500
Road transport		1 604	2 000	2 957	-	-	1 620	(1 620)	-100%	2 957
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		31 595	60 048	57 310	(1 271)	6 096	30 275	(24 179)	-80%	57 310
Energy sources		4 363	15 432	7 015	(4 280)	-	7 100	(7 100)	-100%	7 015
Water management		6 388	20 389	24 214	68	542	8 260	(7 718)	-93%	24 214
Waste water management		7 848	21 726	23 581	2 941	5 554	12 415	(6 861)	-55%	23 581
Waste management		12 997	2 500	2 500	-	-	2 500	(2 500)	-100%	2 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	41 662	80 568	78 755	(1 027)	6 341	40 275	(33 934)	-84%	78 755
Funded by:										
National Government		17 601	47 842	42 610	(1 364)	5 529	18 632	(13 104)	-70%	42 610
Provincial Government		8 679	12 893	16 311	-	246	8 049	(7 803)	-97%	16 311
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		26 280	60 734	58 922	(1 364)	5 774	26 681	(20 907)	-78%	58 922
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		15 383	19 834	19 834	337	567	13 594	(13 027)	-96%	19 834
Total Capital Funding		41 662	80 568	78 755	(1 027)	6 341	40 275	(33 934)	-84%	78 755

Table C5 consists of three distinct sections:

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

Table 9: C6 Financial Position

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M05 November						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		61 258	10 155	10 155	97 132	10 155
Trade and other receivables from exchange transactions		27 011	27 244	27 244	21 563	27 244
Receivables from non-exchange transactions		12 468	8 679	8 679	1 948	8 679
Current portion of non-current receivables		-	363	363	-	363
Inventory		1 173	1 047	1 047	1 536	1 047
VAT		12 687	6 696	6 696	9 774	6 696
Other current assets		10 317	0	0	9 987	0
Total current assets		124 915	54 183	54 183	141 940	54 183
Non current assets						
Investments		-	-	-	-	-
Investment property		74 265	74 207	74 207	74 243	74 207
Property, plant and equipment		606 140	787 281	787 281	599 407	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	2 444	72
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		684 008	862 005	862 005	676 800	862 005
TOTAL ASSETS		808 922	916 188	916 188	818 740	916 188
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 969	474	474	929	474
Consumer deposits		3 177	3 238	3 238	3 277	3 238
Trade and other payables from exchange transactions		62 623	23 141	23 141	42 196	23 141
Trade and other payables from non-exchange transactions		16 426	-	-	34 022	-
Provision		17 955	13 516	13 516	18 259	13 516
VAT		5 787	-	-	6 033	-
Other current liabilities		-	-	-	-	-
Total current liabilities		107 937	40 370	40 370	104 717	40 370
Non current liabilities						
Financial liabilities		476	-	-	476	-
Provision		96 542	108 120	108 120	101 504	108 120
Long term portion of trade payables		26 148	27 848	27 848	26 148	27 848
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		123 166	135 968	135 968	128 128	135 968
TOTAL LIABILITIES		231 103	176 338	176 338	232 845	176 338
NET ASSETS	2	577 819	739 850	739 850	585 895	739 850
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		577 819	739 850	739 850	585 895	739 850
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	577 819	739 850	739 850	585 895	739 850

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		66 481	69 603	69 603	6 802	34 700	34 089	611	2%	69 603
Service charges		177 381	193 979	193 979	16 182	86 527	83 806	2 721	3%	193 979
Other revenue		15 221	13 611	13 611	1 851	11 981	6 279	5 702	91%	13 611
Transfers and Subsidies - Operational		124 110	94 462	94 462	6 841	47 339	37 910	9 429	25%	94 462
Transfers and Subsidies - Capital		26 280	60 734	60 734	-	23 064	20 453	2 612	13%	60 734
Interest		8 494	5 003	5 003	984	5 556	2 085	3 472	167%	5 003
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(336 781)	(345 942)	(345 942)	(37 991)	(166 355)	(137 901)	28 453	-21%	(345 942)
Interest		(497)	(290)	(290)	(108)	(101)	(121)	(20)	17%	(290)
Transfers and Subsidies		(198)	(220)	(220)	-	(11)	(25)	(14)	57%	(220)
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 491	90 941	90 941	(5 438)	42 702	46 575	3 873	8%	90 941
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		697	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	78	451	-	451	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(46 970)	(80 568)	(80 568)	1 027	(6 341)	(40 502)	(34 161)	84%	(80 568)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46 273)	(80 568)	(80 568)	1 105	(5 890)	(40 502)	(34 612)	85%	(80 568)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		203	221	221	48	101	92	8	9%	221
Payments										
Repayment of borrowing		(1 941)	(1 969)	(1 969)	(682)	(1 039)	(492)	547	-111%	(1 969)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 738)	(1 747)	(1 747)	(634)	(939)	(400)	539	-135%	(1 747)
NET INCREASE/ (DECREASE) IN CASH HELD		32 481	8 625	8 625	(4 967)	35 874	5 673			8 625
Cash/cash equivalents at beginning:		28 778	1 530	1 530	102 099	61 258	1 530			1 530
Cash/cash equivalents at month/year end:		61 258	10 155	10 155	97 132	97 132	7 203			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 - M05 November																
Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	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
R thousands	1															
Cash Receipts By Source																
Property rates		6 452	5 340	10 102	6 004	6 802	5 093	5 091	5 100	5 083	5 081	5 080	4 375	69 603	72 548	75 561
Service charges - Electricity revenue		14 426	11 800	14 302	14 094	11 961	12 407	8 870	11 085	10 077	11 150	9 614	7 468	137 256	155 204	175 532
Service charges - Water revenue		2 617	1 993	1 952	2 436	2 346	2 432	2 736	2 572	2 630	2 857	2 611	3 221	30 405	31 689	33 001
Service charges - Waste Water Management		878	847	814	908	876	1 120	1 002	1 138	1 020	1 152	1 200	2 509	13 464	14 030	14 609
Service charges - Waste Management		802	826	793	855	1 000	1 074	1 056	1 081	1 070	1 078	1 082	2 137	12 854	13 395	13 949
Rental of facilities and equipment		48	53	63	128	44	65	65	65	65	65	65	65	784	820	858
Interest earned - external investments		1 046	753	79	670	714	96	96	96	96	96	96	(2 687)	1 150	1 300	1 450
Interest earned - outstanding debtors		(1 484)	2 312	837	358	270	321	321	321	321	321	321	(368)	3 853	3 932	4 015
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		674	678	567	908	906	258	236	236	233	228	228	(2 258)	2 897	2 957	3 018
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	12	12	13	13
Agency services		322	383	321	395	361	313	416	429	357	273	239	656	4 465	4 670	4 885
Transfers and Subsidies - Operational		33 643	2 535	1 043	3 277	6 841	19 548	1 390	6 805	18 404	1 869	1 730	(2 624)	94 462	105 514	107 423
Other revenue		2 487	182	1 674	1 245	540	559	164	342	597	1 022	211	(3 570)	5 453	5 704	5 966
Cash Receipts by Source		61 912	27 704	32 548	31 279	32 660	43 289	21 444	29 270	39 951	25 197	22 477	8 927	376 658	411 776	440 280
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 499	-	6 957	5 609	-	4 761	2 980	591	9 827	8 939	6 991	3 580	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	48	18	18	18	18	18	18	10	221	221	221
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		311	146	(95)	11	78	-	-	-	-	-	-	(451)	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		72 721	27 867	39 434	36 912	32 786	48 069	24 442	29 880	49 797	34 154	29 487	12 065	437 614	483 615	519 990
Cash Payments by Type																
Employee related costs		10 148	9 991	10 856	10 942	17 157	12 417	12 190	12 190	12 190	11 665	11 907	17 272	148 924	157 684	168 533
Remuneration of councillors		478	474	506	502	502	522	515	551	515	493	487	956	6 502	6 801	7 107
Interest		-	4	(12)	1	108	24	24	24	24	24	24	44	290	140	109
Bulk purchases - Electricity		23 122	11 465	19 351	10 568	5 267	10 296	7 361	9 199	8 362	9 253	7 978	(8 322)	113 900	131 782	152 472
Acquisitions - water & other inventory		375	1 011	776	1 378	1 255	494	877	1 372	929	1 099	991	614	11 172	11 685	12 216
Contracted services		139	4 988	548	1 405	10 026	1 041	1 550	3 542	3 729	2 662	3 431	(5 327)	27 732	34 225	32 266
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	3	3	6	-	1	19	1	74	12	14	88	220	230	241
Other expenditure		2 351	1 850	1 379	3 760	3 783	2 652	3 147	1 459	4 930	1 116	4 692	6 592	37 712	37 423	36 426
Cash Payments by Type		36 613	29 786	33 406	28 563	38 098	27 447	25 681	28 338	30 754	26 323	29 524	11 918	346 452	379 969	409 369
Other Cash Flows/Payments by Type																
Capital assets		-	2 226	1 184	3 958	(1 027)	7 874	6 902	7 063	6 778	4 168	1 965	39 475	80 568	86 969	79 788
Repayment of borrowing		-	59	268	30	682	492	-	-	492	-	-	(55)	1 969	474	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		36 613	32 071	34 858	32 551	37 753	35 813	32 584	35 401	38 024	30 491	31 489	51 339	428 988	467 412	489 158
NET INCREASE/(DECREASE) IN CASH HELD		36 108	(4 205)	4 576	4 361	(4 967)	12 256	(8 142)	(5 522)	11 773	3 663	(2 002)	(39 274)	8 625	16 203	30 832
Cash/cash equivalents at the month/year beginning:		61 258	97 366	93 162	97 738	102 099	97 132	109 388	101 246	95 724	107 497	111 160	109 157	61 258	69 884	86 086
Cash/cash equivalents at the month/year end:		97 366	93 162	97 738	102 099	97 132	109 388	101 246	95 724	107 497	111 160	109 157	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 - M05 November													
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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 103	1 357	916	1 423	1 058	649	4 377	14 346	27 230	21 855		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 919	2 051	933	991	589	296	1 474	7 534	21 787	10 884		
Receivables from Non-exchange Transactions - Property Rates	1400	5 256	2 350	1 367	1 169	4 810	920	5 593	25 255	46 720	37 747		
Receivables from Exchange Transactions - Waste Water Management	1500	1 370	911	734	845	819	472	2 898	9 599	17 649	14 633		
Receivables from Exchange Transactions - Waste Management	1600	1 279	708	549	582	712	324	1 914	5 497	11 565	9 029		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	877	1 020	902	1 206	1 075	828	5 313	9 751	20 972	18 173		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 838)	40	21	46	40	10	87	330	(2 264)	512		
Total By Income Source	2000	16 966	8 437	5 423	6 262	9 104	3 499	21 657	72 377	143 725	112 898	-	-
2023/24 - totals only		14 570	8 224	5 201	4 352	6 905	3 550	22 268	60 749	125 818	97 823		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 235	410	165	238	586	76	303	651	3 665	1 854		
Commercial	2300	5 840	1 794	962	1 667	1 204	511	3 442	12 066	27 486	18 891		
Households	2400	9 891	6 233	4 297	4 357	7 313	2 912	17 912	59 660	112 574	92 153		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	16 966	8 437	5 423	6 262	9 104	3 499	21 657	72 377	143 725	112 898	-	-

The outstanding debtors' amount to R 143.725 million for November 2024. This represents a decrease from October 2024. A total of R106.636 million is over 120 days. R 112.574 million (78.33%) 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.

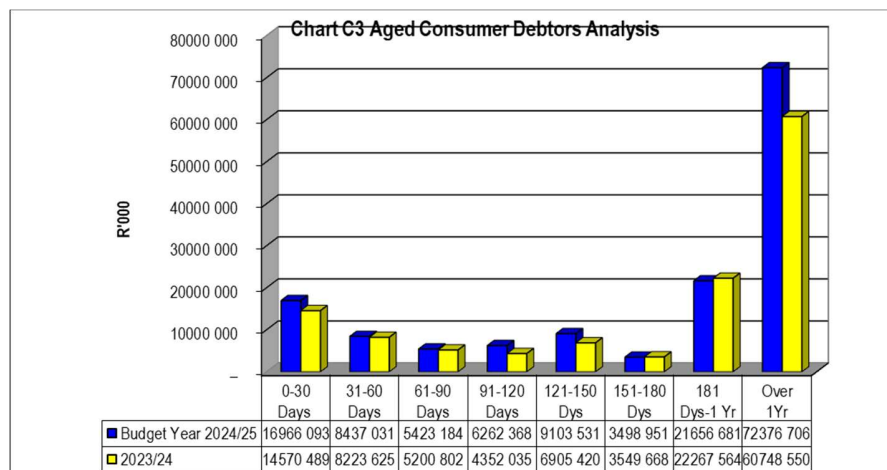


Figure 15: Chart C3 Aged Debtors Analysis

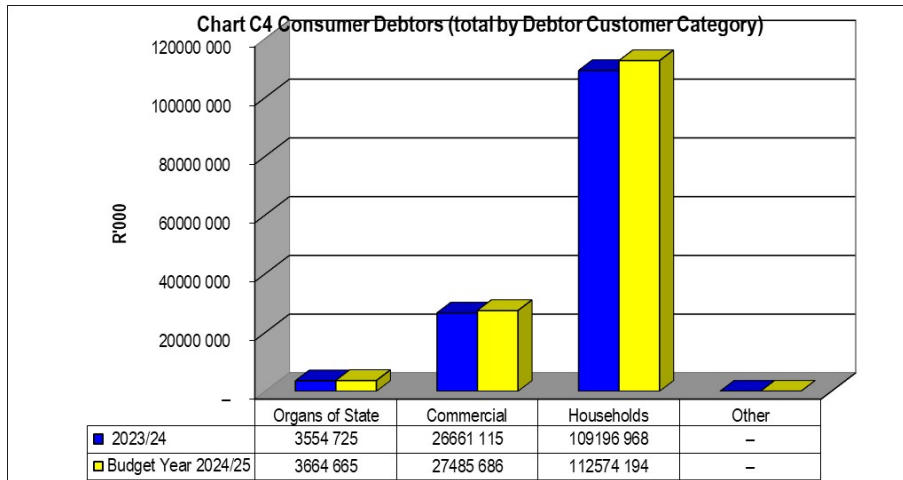


Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November												
Description	NT Code	Budget Year 2024/25									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	9 917	4	-	-	-	-	-	-	-	9 921	9 051
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	441	206	-	-	-	-	-	-	-	647	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	1 204	197	-	1 341	-	1 020	-	439	-	4 201	1 252
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	11 563	407	-	1 341	-	1 020	-	439	-	14 769	10 303

The Municipality's outstanding creditors at the end of November 2024 amount to R 14.769 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 monthly. The outstanding invoices under "other" (151-180 days and over 1 year) are in dispute and will be paid on settlement of dispute. The invoice under 91-120 days is due on 01 January 2025. Payment of the invoice will be made in December 2024 before the due date.

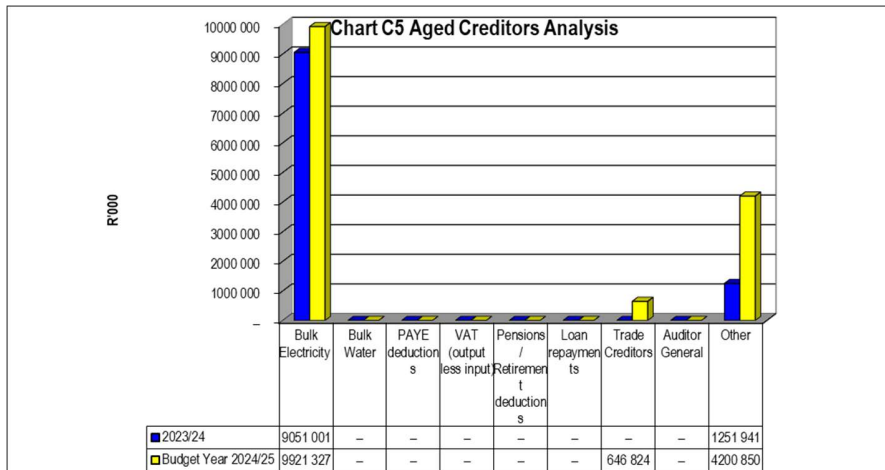


Figure 17: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	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
		Yrs/Months												
R thousands														
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	8,05%	0	0		79 779	511	-	690	80 980
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	8,25%	0	0		21 293	139	-	-	21 432
														-
														-
														-
Municipality sub-total										101 072	650	-	690	102 412
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									101 072	650	-	690	102 412

The Municipality has Call Investment accounts with a balance of R 102.412 million at the end of November 2024. The main purpose of the call accounts is to ring fence conditional grants and surplus funds.

2.4 Long Term Liabilities

REPORT TO FINANCE PORTFOLIO COMMITTEE

CEDERBERG MUNICIPALITY

SUMMARY OF EXTERNAL LOANS FOR NOVEMBER 2024

Borrowing Institution	Balance 01 November 2024	Interest Capital November 2024	Repayment November 2024	Interest Paid	Received	Balance at 30 November 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	15,01%	
ABSA (038-7230-0993)	R 764 131,32	R -	R 372 148,72	R 40 643,21	R -	R 391 982,60	27,89%	
ABSA (038-7230-0994)	R 451 984,36	R -	R 142 476,58	R 24 076,60	R -	R 309 507,78	22,02%	
ABSA (038-7230-0995)	R 598 681,83	R -	R 136 721,43	R 35 411,62	R -	R 461 960,40	32,87%	
Office Equipment - Printers Sky Metro	R 61 591,49	R 604,70	R 31 250,00	R -	R -	R 30 946,18	2,20%	
	R 2 087 257,99	R 604,70	R 682 596,73	R 100 131,43	R -	R 1 405 265,95	100%	R -

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 - M05 November										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		109 335	83 135	94 847	6 342	45 436	35 436	-		94 847
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	690	1 074	1 074	-		1 534
Municipal Infrastructure Grant (PMU)		894	880	880	-	501	501	-		880
Municipal Infrastructure Grant (VAT)		2 061	2 181	2 181	-	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	652	809	809	-		1 304
Integrated National Electrification Grant (VAT)		35 000	1 757	-	-	-	-	-		-
Municipal Disaster Response Grant (VAT)		1 018	-	-	-	-	-	-		-
Integrated National Electrification Programme (INEP)		-	-	13 469	5 000	10 000	-	-		13 469
Provincial Government:		11 993	11 326	11 326	559	6 311	6 311	-		11 326
Transport Infrastructure Grant		-	-	-	-	-	-	-		-
Library Services: MRFG		6 357	6 288	6 288	-	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	559	924	924	-		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	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	121 327	94 462	106 174	6 901	51 747	41 747	-		106 174
Capital Transfers and Grants										
National Government:		24 443	47 842	36 130	4 348	13 674	13 674	-		36 130
Municipal Infrastructure Grant (MIG)		13 743	14 537	14 537	-	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	4 348	5 391	5 391	-		8 696
Integrated National Electrification Grant (INEG)		-	11 712	-	-	-	-	-		-
Municipal Disaster Response Grant		6 787	-	-	-	-	-	-		-
Provincial Government:		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	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	32 215	60 734	49 022	4 348	23 064	23 064	-		49 022
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	153 542	155 196	155 196	11 249	74 811	64 811	-		155 196

Table 16: SC7 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		106 354	83 135	95 819	9 625	41 568	36 225	5 342	14,7%	95 819
Local Government Equitable Share		67 058	71 545	71 545	-	29 810	29 810	(0)	0,0%	71 545
Finance Management		2 132	2 000	2 000	61	473	833	(361)	-43,3%	2 000
EPWP Incentive		1 658	1 534	1 534	265	541	639	(98)	-15,4%	1 534
Municipal Infrastructure Grant (PMU)		894	880	880	183	628	367	262	71,4%	880
Municipal Infrastructure Grant (VAT)		2 017	2 181	2 176	437	710	908	(198)	-21,8%	2 176
Regional Bulk Infrastructure Grant (VAT)		-	1 934	1 934	-	-	806	(806)	-100,0%	1 934
Water Services Infrastructure Grant (VAT)		551	1 304	1 304	-	105	543	(439)	-80,7%	1 304
Integrated National Electrification Grant (VAT)		32 003	1 757	-	(623)	-	512	(512)	-100,0%	-
Municipal Disaster Response Grant (VAT)		41	-	977	-	-	122	(122)	-100,0%	977
Integrated National Electrification Programme (INEP)		-	-	13 469	9 301	9 301	1 684	7 617	452,4%	13 469
Provincial Government:		8 940	11 326	13 136	780	5 466	4 946	520	10,5%	13 136
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		4 903	6 288	6 288	780	2 593	2 620	(27)	-1,0%	6 288
Thusong Service Centre (Sustainability Operational Support)		1	-	119	-	-	15	(15)	-100,0%	119
CDW Support		10	151	302	-	37	82	(45)	-55,2%	302
Human Settlement Development Grant		1 756	3 844	3 871	-	2 799	1 605	1 194	74,4%	3 871
Financial Management Capability Grant		499	-	-	-	-	-	-	-	-
Municipal Interventions Grant (VAT)		253	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant (VAT)		520	1 043	1 556	-	37	499	(462)	-92,6%	1 556
Loadshedding Relief Grant (Vat)		198	-	-	-	-	-	-	-	-
Municipal Energy Resilience Grant		300	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant		500	-	-	-	-	-	-	-	-
Municipal Financial Recovery Services		-	-	1 000	-	-	125	(125)	-100,0%	1 000
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		115 294	94 462	108 955	10 405	47 033	41 171	5 862	14,2%	108 955
Capital expenditure of Transfers and Grants										
National Government:		17 601	47 842	42 610	(1 364)	5 529	19 280	(13 751)	-71,3%	42 610
Municipal Infrastructure Grant (MIG)		13 413	14 537	14 506	2 916	4 830	6 053	(1 223)	-20,2%	14 506
Regional Bulk Infrastructure Grant (RBIG)		-	12 897	12 897	-	-	5 374	(5 374)	-100,0%	12 897
Water Services Infrastructure Grant		3 913	8 696	8 696	-	699	3 623	(2 924)	-80,7%	8 696
Integrated National Electrification Grant (INEG)		-	11 712	-	(4 280)	-	3 416	(3 416)	-100,0%	-
Municipal Disaster Response Grant		275	-	6 512	-	-	814	(814)	-100,0%	6 512
Provincial Government:		8 679	12 893	16 311	-	246	5 799	(5 554)	-95,8%	16 311
Human Settlement Development Grant (Capital)		3 063	5 936	5 936	-	-	2 473	(2 473)	-100,0%	5 936
Municipal Interventions Grant		739	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		3 548	6 957	10 375	-	246	3 326	(3 080)	-92,6%	10 375
Loadshedding Relief Grant		1 319	-	-	-	-	-	-	-	-
Library Services MRF Capital		10	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		26 280	60 734	58 922	(1 364)	5 774	25 079	(19 305)	-77,0%	58 922
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 574	155 196	167 877	9 041	52 808	66 250	(13 443)	-20,3%	167 877

2.6 Councillor and board member allowances and employee benefits

Table 17: SC8 Councillor and Staff Benefits

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
Summary of Employee and Councillor remuneration	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
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 306	5 661	5 661	443	2 178	2 270	(92)	-4%	5 661
Pension and UIF Contributions		66	80	80	3	12	32	(20)	-64%	80
Medical Aid Contributions		84	89	89	6	27	36	(9)	-24%	89
Motor Vehicle Allowance		240	252	252	20	100	101	(1)	-1%	252
Cellphone Allowance		386	420	420	31	147	168	(22)	-13%	420
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 081	6 502	6 502	502	2 463	2 607	(143)	-6%	6 502
% increase	4		6,9%	6,9%						6,9%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 206	4 511	4 511	344	1 585	1 917	(332)	-17%	4 511
Pension and UIF Contributions		139	167	167	18	75	70	6	8%	167
Medical Aid Contributions		46	55	55	7	26	23	4	16%	55
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		156	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		220	367	367	31	105	155	(51)	-33%	367
Cellphone Allowance		103	216	216	18	68	92	(24)	-26%	216
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	7	7	0	0	3	(3)	-96%	7
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 870	5 323	5 323	417	1 859	2 259	(400)	-18%	5 323
% increase	4		9,3%	9,3%						9,3%
Other Municipal Staff										
Basic Salaries and Wages		86 133	98 423	98 390	13 396	40 572	41 300	(729)	-2%	98 390
Pension and UIF Contributions		13 564	16 171	16 171	1 224	5 857	6 785	(928)	-14%	16 171
Medical Aid Contributions		4 251	5 755	5 755	443	2 163	2 427	(264)	-11%	5 755
Overtime		4 841	5 779	5 779	348	1 860	2 421	(561)	-23%	5 779
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		7 048	6 940	6 940	557	2 704	2 918	(214)	-7%	6 940
Cellphone Allowance		403	355	355	26	141	149	(8)	-6%	355
Housing Allowances		340	385	385	24	118	161	(43)	-27%	385
Other benefits and allowances		5 420	6 092	6 092	475	2 389	2 563	(174)	-7%	6 092
Payments in lieu of leave		1 704	1 388	1 388	130	584	584	-	-	1 388
Long service awards		493	551	551	66	238	238	-	-	551
Post-retirement benefit obligations	2	1 300	1 463	1 463	216	830	631	199	32%	1 463
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		454	486	486	40	199	203	(3)	-2%	486
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		125 950	143 787	143 754	16 944	57 653	60 379	(2 725)	-5%	143 754
% increase	4		14,2%	14,1%						14,1%
Total Parent Municipality		136 901	155 612	155 579	17 864	61 976	65 245	(3 269)	-5%	155 579
% increase	4		13,7%	13,6%						13,6%
TOTAL SALARY, ALLOWANCES & BENEFITS		136 901	155 612	155 579	17 864	61 976	65 245	(3 269)	-5%	155 579
% increase	4		13,7%	13,6%						13,6%
TOTAL MANAGERS AND STAFF		130 819	149 110	149 077	17 361	59 512	62 638	(3 126)	-5%	149 077

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	324	4 950	4 950	-	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	10 226	(1 027)		40 275	-		
December	2 554	7 874	7 647	-		47 922	-		
January	631	6 902	7 717	-		55 639	-		
February	2 363	7 063	6 132	-		61 771	-		
March	11 347	6 778	6 216	-		67 987	-		
April	4 373	4 168	3 942	-		71 929	-		
May	10 916	1 965	1 739	-		73 667	-		
June	(2 765)	5 315	5 088	-		78 755	-		
Total Capital expenditure	41 662	80 568	78 755	6 341					

The Municipality has an adjusted capital budget of R 78.755 million. It has incurred expenditure of R 6.341 million on the capital budget. Most of the projects are in their procurement stages. Commitments amounting to R 394 931,07 (excl VAT) are currently captured on the system.

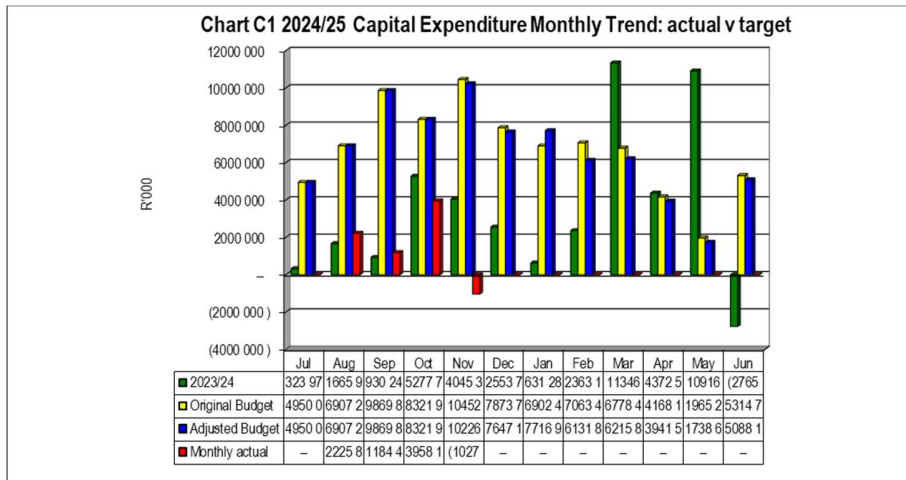


Figure 19: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M05 November										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 576	56 065	48 554	(1 364)	5 529	25 876	20 347	78,6%	48 554
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	11 712	-	(4 280)	-	3 798	3 798	100,0%	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	11 712	-	(4 280)	-	3 798	3 798	100,0%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 366	22 746	26 164	-	-	8 230	8 230	100,0%	26 164
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		3 303	3 913	7 332	-	-	1 406	1 406	100,0%	7 332
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 063	18 833	18 833	-	-	6 824	6 824	100,0%	18 833
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		7 209	19 107	19 890	2 916	5 529	11 348	5 819	51,3%	19 890
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7 209	19 107	19 890	2 916	5 529	11 348	5 819	51,3%	19 890
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		-	-	-	-	-	-	-	-	-

Community Assets	530	10 153	10 122	-	-	3 646	3 646	100,0%	10 122
Community Facilities	530	10 153	10 122	-	-	3 646	3 646	100,0%	10 122
Halls	530	10 153	10 122	-	-	3 646	3 646	100,0%	10 122
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-

Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		1 262	1 071	1 051	244	245	130	(115)	-88,6%	1 051
Computer Equipment		1 262	1 071	1 051	244	245	130	(115)	-88,6%	1 051
Furniture and Office Equipment		85	-	41	-	-	41	41	100,0%	41
Furniture and Office Equipment		85	-	41	-	-	41	41	100,0%	41
Machinery and Equipment		3 256	705	2 211	93	321	1 182	861	72,8%	2 211
Machinery and Equipment		3 256	705	2 211	93	321	1 182	861	72,8%	2 211
Transport Assets		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
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	37 453	69 205	63 056	(1 027)	6 095	31 951	25 855	80,9%	63 056

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 - M05										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure	1	253	4 143	4 143	-	246	3 913	3 668	93,7%	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	-	-	870	870	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	-	-	870	870	100,0%	1 100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		253	3 043	3 043	-	246	3 043	2 798	91,9%	3 043
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		253	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	3 043	3 043	-	246	3 043	2 798	91,9%	3 043
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-

Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	253	4 143	4 143	-	246	3 913	3 668	93.7%	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 - M05 November										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-

Intangible Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	-	-	-

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

2.9 Other supporting documents

Cederberg Local Municipality	
Bank Reconciliation	
NOVEMBER 2024	
	Amount
Bank Statement Balance	1 432 444,63
72194774	-0,00
72194480	0,00
82163324	1 249 534,21
32630263	182 910,42
Cashbook Balance	-5 286 625,88
39999010203	-
39999010204	-
39999010301	53 172,56
39999010302	1 225 354,90
39999010303	-
39999010305	-607 158,94
39999010701	6 263 436,81
39999010702	784 016 842,49
39999010703	-795 425 381,89
39999010704	754 256,74
39999010705	-1 422 452,55
39999010802	-115 159,87
39999010805	-29 536,13
39999010902	99 183,49
39999010905	-99 183,49
Difference	6 719 070,51
Reconciling Items	
	Difference
Cashier Receipts	-197 966,57
Bank Deposits	48 099,28
Outstanding EFT Payments	4 532 286,56
Post Office	-15 698,39
Wages, Salaries and Council	2 399 235,77
Other	-46 886,14
	6 719 070,51
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 November 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: 2024-12-12