

CEDERBERG MUNICIPALITY

Monthly Budget Statement

DECEMBER 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 December 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
Total Operating Revenue	453 971 054,62	451 489 659,00	465 983 223,00	51 792 440,63	240 915 654,77	229 368 219,00	11 547 435,77	5,03%
Total Operating Expenditure	445 369 180,31	451 160 155,00	465 925 617,00	31 933 688,49	218 755 298,59	227 553 370,00	- 8 798 071,41	-3,87%
<i>Surplus/(Deficit)</i>	8 601 874,31	329 504,00	57 606,00	19 858 752,14	22 160 356,18	1 814 849,00	20 345 507,18	1121,06%
Capital Transfers and Subsidies (Monetary allocations)	26 279 599,39	60 734 349,00	58 921 700,00	2 240 330,84	8 014 685,37	29 914 005,00	- 21 899 319,63	-73,21%
Capital Transfers and Subsidies (Allocations in-kind)	5 550 228,62	-	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	40 431 702,32	61 063 853,00	58 979 306,00	22 099 082,98	30 175 041,55	31 728 854,00	- 1 553 812,45	-4,90%
Total Capital Expenditure	41 662 116,02	80 568 025,00	78 755 376,00	2 261 530,84	8 602 567,26	47 922 313,00	- 39 319 745,74	-82,05%

Actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 5.03% above whilst the variance for operating expenditure was 3.87% below YTD budget.

The operating revenue realised is R 11.547 million above YTD budget while operating expenditure was R 8.798 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 39.320 million below YTD budget. The total budget is approved at R78.755 million and R 8.603 million has been incurred. Detail on the variance will be explained in section 1.3.2.3.

1.3.2.1 Revenue by Source

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

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December									
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	127 401	135 874	135 874	11 218	72 813	67 937	4 876	7,18%	135 874
Service charges - Water	32 781	33 443	33 443	2 922	15 051	16 721	(1 670)	-9,99%	33 443
Service charges - Waste Water Management	16 351	15 305	15 305	1 194	7 382	7 652	(271)	-3,53%	15 305
Service charges - Waste management	14 106	14 436	14 436	1 144	6 931	7 218	(287)	-3,98%	14 436
Sale of Goods and Rendering of Services	4 560	4 926	4 926	684	3 393	2 463	930	37,76%	4 926
Agency services	4 300	4 465	4 465	57	1 840	2 232	(392)	-17,58%	4 465
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 117	6 698	6 698	570	3 348	3 349	(1)	-0,04%	6 698
Interest earned from Current and Non Current Assets	5 191	1 150	1 150	777	4 039	575	3 464	602,50%	1 150
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	970	784	784	45	381	392	(11)	-2,77%	784
License and permits	11	12	12	-	-	6	(6)	-100,00%	12
Operational Revenue	846	527	527	332	508	263	245	93,04%	527
Non-Exchange Revenue									
Property rates	73 693	75 998	75 998	5 501	41 727	37 999	3 728	9,81%	75 998
Surcharges and Taxes	-	1	1	-	-	1	(1)	-100,00%	1
Fines, penalties and forfeits	32 934	34 907	34 907	913	4 646	17 454	(12 807)	-73,38%	34 907
License and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	115 294	94 462	108 955	25 328	72 362	50 854	21 507	42,29%	108 955
Interest	4 208	4 353	4 353	384	2 139	2 177	(38)	-1,73%	4 353
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 629	4 601	4 601	723	4 356	2 301	2 056	89,37%	4 601
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	9 580	19 549	19 549	-	-	9 775	(9 775)	-100,00%	19 549
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	465 983	51 792	240 916	229 368	11 547	5,03%	465 983

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

Sale of Goods and Rendering of Services: The variance is 37.76% above YTD budget. The variances are mainly due to actuals for revenue from camping fees and building fees that are more than expected.

Agency Services: The variance is 17.58% below YTD budget. This is due to the seasonal nature of for example motor registration fees.

Interest earned from Current and Non-Current Assets: 602.5% 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 February 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 93.04% above YTD budget. Deposit for Sale of Land has been received during December 2024.

Surcharges and Taxes: No transactions to date

Fines, penalties and forfeits: Fines issued is 73.38% below YTD budget. The service provider is on site and operational. The cameras are operational. Actuals are expected to increase throughout the year. The new manager has already put measures in place to improve the performance of this revenue stream. Revenue is expected to increase over the remaining period.

Transfers and Subsidies Operational: The variance is 42.29% above YTD budget due to various grants received. Equitable Share received in December 2024.

Operational Revenue (Non-Exchange): This variance is 89.37% above YTD budget due to availability charges. Availability fees charged exceed the budget. This will be adjusted accordingly with the February adjustment budget process.

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) - M06 December									
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	10 979	70 491	75 061	(4 570)	-6.09%	149 077
Remuneration of councillors	6 081	6 502	6 502	811	3 274	3 129	145	4.64%	6 502
Bulk purchases - electricity	105 503	113 900	113 900	8 396	57 987	56 950	1 037	1.82%	113 900
Inventory consumed	10 927	11 172	12 150	797	5 229	5 699	(470)	-8.25%	12 150
Debt impairment	50 384	54 088	54 088	4 507	27 044	27 044	-	-	54 088
Depreciation and amortisation	42 207	31 439	31 439	2 620	15 717	15 720	(3)	-0.02%	31 439
Interest	14 961	11 926	11 926	979	5 928	5 963	(35)	-0.58%	11 926
Contracted services	56 827	27 732	41 899	1 761	18 866	17 116	1 750	10.23%	41 899
Transfers and subsidies	198	220	220	-	11	81	(71)	-86.69%	220
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	26 796	37 712	37 365	1 084	14 208	17 110	(2 902)	-16.96%	37 365
Losses on Disposal of Assets	666	-	-	-	-	-	-	-	-
Other Losses	-	7 360	7 360	-	-	3 680	(3 680)	-100.00%	7 360
Total Expenditure	445 369	451 160	465 926	31 934	218 755	227 553	(8 798)	-3.87%	465 926

Contracted Services: This category is 10.23% above YTD budget mainly due expenditure for INEP which was moved from capital to operational.

Transfers and Subsidies: The variance is 86.69% below YTD budget. This is based on affordability and demand for donations. This is low due to no funding being requested for transfer to the tourism bureau.

Operational Costs: The variance is 16.96% below YTD budget mostly due to cost for the Regional Landfill site not yet incurred.

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	8 014 685	13,60%
Internally Generated Funds	19 833 676	587 882	2,96%
Total	78 755 376	8 602 567	10,92%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 82% below year-to-date budget and 10.92% 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 February 2025.

MIG Construction of Multi-Purpose Centre: Design and Tender Documentation completed. Bid Specification Committee Meeting was held on Monday 19 August 2024. Tender Clarification meeting was held on 03 September 2024 and tender closure was Monday 23 September 2024. Evaluation of 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		6. December - Reporting for November in December				Summary - Quarter 2	Q2			
		Billing For November	Collection in December	R - Billing not collected	% Collection			Billing	Collection	R - Billing not collected
1. Collection for whole demarcation	Summary	17 921 428	16 501 957	1 419 472	92%	54 264 141	54 471 807	(207 665)	100%	100%
2. Collection excl Eskom supplied areas		-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3. Collection: Property Rates		5 359 599	5 146 012	213 587	96%	16 270 848	17 469 583	(1 198 735)	107%	107%
4. Total average collection: Electricity (Municipal supplied areas)		6 730 194	6 378 607	351 587	95%	21 138 821	22 230 729	(1 091 908)	105%	105%
5. Total average collection: Water		2 926 955	2 602 662	324 293	89%	7 378 161	7 336 709	41 452	99%	99%
6. Total average collection: Wastewater		1 244 805	1 039 131	205 674	83%	3 788 745	3 149 821	638 924	83%	83%
7. Total average collection: Refuse		1 096 071	940 166	155 905	86%	3 390 255	2 930 576	459 679	86%	86%
8. 7. Total average collection: Interest		563 804	395 378	168 426	70%	2 297 311	1 354 388	942 922	59%	59%

Figure 2: Collection Rate

The collection rate is 92% for December 2024. The cumulative collection rate is 94.5% as can be seen on the next page monthly financial ratios. The quarterly average collection is 100% at the end of Quarter 1. 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	YTD
		Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024
1 Capital expenditure to Total expenditure	10% - 20%	8,9%	0,0%	3,8%	3,2%	5,1%	3,3%	3,8%
2 Repairs and maintenance to PPE	8%	1,7%	0,1%	0,8%	0,3%	0,5%	0,7%	0,8%
3 Annual collection rate	95%	91,8%	88,8%	78,2%	90,4%	93,8%	95,0%	94,5%
4 Bad debts written off vs bad debt provision	100%	2,5%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
5 Net debtors days	30 days	38	53	27	18	14	13	12
6 Cash/Cost coverage ratio	1 - 3 months	1,49	2,98	2,38	2,37	2,42	2,09	2,99
7 Current ratio	1.5 - 2:1	1,10	2,03	1,51	1,48	1,45	1,36	1,57
8 Capital cost as % of total operating expenditure	6% - 8%	0,1%	0,0%	0,1%	0,3%	0,3%	0,6%	0,5%
9 Debt (total borrowings) as a % of Revenue	< 45%	0,6%	3,6%	2,5%	1,8%	1,4%	0,8%	0,7%
10 Net operating surplus margin	0%	-1,5%	58,3%	29,2%	17,1%	10,0%	1,2%	9,2%
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	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%	33,7%
18 Contracted services as a % of total operating expenditure	2% - 5%	11,9%	0,5%	7,3%	5,5%	5,1%	9,2%	8,6%
19 Capital budget implementation indicator	95% - 100%	75,3%	0,0%	18,8%	15,7%	24,5%	15,7%	18,0%
20 Operating expenditure budget implementation indicator	95% - 100%	86,1%	78,2%	95,4%	93,9%	93,0%	99,2%	96,1%
21 Operating revenue budget implementation indicator	95% - 100%	88,2%	182,3%	131,4%	110,7%	101,5%	99,6%	105,0%
22 Billed revenue budget implementation indicator	95% - 100%	101,3%	149,8%	122,8%	114,1%	109,2%	106,2%	104,5%

Figure 3: Monthly Ratios

There is improvement in the financial performance as evident from the monthly ratios. The municipality remains on increasing debt collection to create a sustainable financial position.

1.3.3 Compliance in terms of Municipal Debt Relief

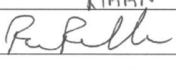
1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly			
 National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003			
Kwa-Zulu Natal Provincial Treasury			
Certificate of Compliance: Municipal Debt Relief Conditions for Application			
Period		Dec24	
National Financial Year		2024/25	
Demarcation Code of Municipality being assessed		WC412	
District	West Coast		
Demarcation Description	Cederberg		
I, Carol Grooten , hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below.			
Municipal Debt Relief Conditions (Monthly reporting)			
6.3 - Maintaining the Eskom and bulk water current account - (current account for the purpose of the arrears means the account for a 30-day monthly subscription)			
6.12	- 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 received from DWS. This has been reported.
6.12	- 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	
6.12	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial systems as per the mSICOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "new arrears" (March 2023 and / or subsequent current accounts) up to the date of NT approval of the application.</i>	Yes	
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muni.gov.za ?	Yes	
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the Financial system as per the mSICOA data string and the section 41(2) MFMA statement of Eskom?	Yes	Reconciliation included in S71 Report
6.4 - Compliance with a funded MTREF - (choose from drop down list the MTREF assessed)			
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Business/Pages/Funding.aspx ?	Yes	2024/25 Aspect MTREF
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and priority 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?	Yes	
<i>Note - For arrears, if the municipality during the preceding 12 months only managed to collect 40 per cent of its revenue (see priority rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also priority rates). If the municipality merely used the debt impairment to balance the budget and there is no reconciliation between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to the form as "No".</i>			
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?	Yes	
<i>Note - If the municipality merely used the depreciation and asset impairment to balance the budget and there is no alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No".</i>			
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 124/09 December 2022)?	N/A - the MTREF is funded	
<i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>			
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (with the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 124/09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	No	
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and 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	
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. 124) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	The tariff tool has been completed with the submission of the budget on th 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 MTREF, demonstrated, through its by-laws and budget related policies that:			
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.
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	
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? (Note: in terms of this condition the municipality must undertake such restriction/interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	No	The Municipality does not have flow-meters to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality's indigent policy makes provision for restricting both water and electricity. Indigents are placed on auxiliary until the account is settled. The Municipality successfully received a R1m allocation from PT for the installation of smart water meters, the project will commence within the financial year. The Municipality also applied for phase 2 allocation of R2.5m from PT to continue with the project in 2025/26.
6.6.4	- if the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity and water limits of 50 kilowatt electricity and 6 kilolitres water, respectively? <i>Note - the municipality's monthly MFMA's 71 statement must include as part of the narratives the indigent information in the required NT format.</i>	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.
6.7 Supporting evidence - The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.			
6.7.1	- 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 statements) and mSICOA data string uploaded via the GoMuni Upload Portal?	Yes	The cumulative collection rate is 94.5%. The collection rate for December is 92%.

Notes/Comments

<p>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the threshold cannot still be considered for the financial year following the financial year.</p>			
6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:		
20	6.7.2.1 - the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	6.7.1 = Yes	
21	6.7.2.2 - the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes	
22	6.7.2.3 - the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the 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, considering writing off the debt of its customers, within its normal credit control process?	Yes	The municipality replaces all prepaid electricity meters (by virtue of damage or theft) with smart meters. Water meters are however still conventional. The municipality has applied for the roll over of funds received during 23/24 financial year. The roll over has been approved. The Municipality successfully received a R1m allocation from PT* for the installation of smart water meters, the project will commence within the financial year. The Municipality also applied for phase 2 allocation of R2.5m from PT to continue with the project in 2025/26.
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	The funding has been budgeted under operational expenditure in 24/25 as ownership and control will not be with the municipality once meters are installed. The municipality has applied to roll over the funds, which has subsequently been approved. Funds are also available in operating expenditure votes for the replacement of existing meters
<p>6.8 Municipality's Completeness of the revenue base -</p>			
26	6.8.1 - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	No	The rates reconciliation has been submitted. A detailed action plan identifying variances are included in S71 report.
27	6.8.1 - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <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. 83, 86, 107 and 108) to the upload portal on https://gvluploadportal.treasury.gov.za/ ?	Yes	
<p>6.9 Monitor and report on implementation -</p>			
29	6.9.1 - MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2 - If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a rating score 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) (uploaded via the GoMun Upload Portal https://gvluploadportal.treasury.gov.za/)?	No FRP	
<p><i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i></p>			
<p>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:</p>			
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 GoMun Upload Portal https://gvluploadportal.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? <i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	No	
36	6.11 - Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval as envisaged in MFMA section 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	
<p>6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p>			
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 (LGE) 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? <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's report to accept the municipality from MFMA s.62.</i>	Yes	The Municipality meets its commitments to pay the current Eskom accounts and bulk water accounts.
39	6.13 - Supporting evidence - Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	
40	6.14 - Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury; Office of the Accountant General issued for Municipal Debt Relief to date? <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: By applying for Municipal Debt Relief as an actor in paragraph 3 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant provincial (or appointing) or national institution as envisaged in Chapter 4 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: RIRIAN DE RIDDER


Signature of HOD/ NT/ MM: 

Date: 15/01/2024

** 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 19

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	District	Code Description
WC012	West Coast	Cederberg

Municipal Details				Part A		Part B				Part C				Part D				Part E				Part F																									
Month	Code Descr	Code		Eskom And Bulk water current account		Compliance with a funded MTRRF				FRP/BFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges				Maximization of Revenue Base				Oversight				Compliance Status																	
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	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	No	No	No	Yes	N/A	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Non Compliance					
2.August	Cederberg	WC012	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	N/A	N/A	N/A	No	No	No	Yes	N/A	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	93%	Non Compliance				
3.September	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	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	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	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	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance		
6.December	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	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	District	Code Description
WC012	West Coast	Cederberg

Municipal Details				Part A		Part B				Part C				Part D				Part E				Part F																									
Month	Code Descr	Code		Eskom And Bulk water current account		Compliance with a funded MTRRF				FRP/BFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges				Maximization of Revenue Base				Oversight				Compliance Status																	
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	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	N/A	N/A	N/A	No	No	No	No	No	No	Yes	Yes	Yes	N/A	N/A	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	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	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	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	N/A	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Non Compliance
4.October	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Non Compliance
5.November	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Non Compliance
6.December	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	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 November 2024.

1.3.3.4 Collection Rate Information

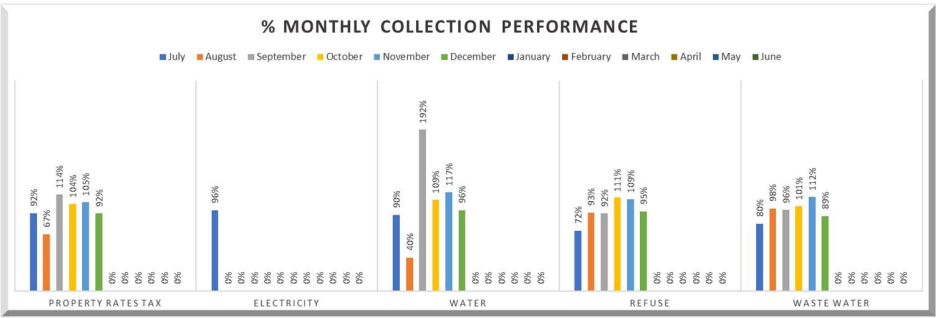


Figure 7: Monthly Collection Performance per service

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003					Municipal Details				
Code		District		Municipality		Period Monitored		No Of Wards	
W0812				Cederberg		2412		6	

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	Q3	Billing	Collection	R - Billing not collected	% Collection	Q4
1.Collection for whole demarcation	67 027 049	58 990 204	8 036 845	88%	88%	54 264 141	54 471 607	(207 466)	100%	100%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
2.Collection <u>excl Eskom supplied areas</u>	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
3.Collection: Property Rates	23 774 941	20 242 059	3 532 882	85%	85%	16 270 848	17 489 585	(1 188 736)	107%	107%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
4.Total average collection: Electricity (Municipal supplied areas)	26 809 207	24 921 000	1 888 164	94%	94%	21 138 821	22 230 729	(1 091 908)	105%	105%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
5.Total average collection: Water	7 351 718	6 961 413	390 305	95%	95%	7 378 161	7 336 709	41 452	99%	99%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
6.Total average collection: Wastewater	3 020 864	2 911 934	1 088 930	74%	74%	3 788 745	3 149 821	638 924	87%	87%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
7.Total average collection: Refuse	3 386 163	2 663 880	722 283	79%	79%	3 390 255	2 930 576	459 679	86%	86%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
8.Total average collection: Interest	2 084 706	1 293 026	800 880	60%	60%	2 297 311	1 354 388	942 922	59%	59%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!

Figure 8: Collection Rate per Quarter

Collection Rate Assessment					6 December - Reporting for November in December					Summary - Quarter 2				
Total Aggregate Collection					Billing For November	Collection in December	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	Q2
1.Collection for whole demarcation					17 921 428	16 501 957	1 419 472	92%		54 264 141	54 471 607	(207 466)	100%	100%
2.Collection <u>excl Eskom supplied areas</u>					-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	#DIV/0!
3.Collection: Property Rates					5 359 599	5 146 012	213 587	96%		16 270 848	17 469 583	(1 198 735)	107%	107%
4.Total average collection: Electricity (Municipal supplied areas)					6 730 194	6 378 607	351 587	95%		21 138 821	22 230 729	(1 091 908)	105%	105%
5.Total average collection: Water					2 926 955	2 602 662	324 293	89%		7 378 161	7 336 709	41 452	99%	99%
6.Total average collection: Wastewater					1 244 805	1 039 131	205 674	83%		3 788 745	3 149 821	638 924	83%	83%
7.Total average collection: Refuse					1 096 071	940 166	155 905	86%		3 390 255	2 930 576	459 679	86%	86%
8. 7.Total average collection: Interest					5 63 804	395 378	168 426	70%		2 297 311	1 354 388	942 922	59%	59%

Complete This Section					Quarter 2 Performance Per Ward						
Services	Electricity Supplier	Ward Name & Number	6 December				Q2				
			Billing For November	Collection for November in December	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
Property Rates Tax Electricity Water Refuse Waste Water Interest	Partial Eskom & Mun Supplied	Ward 1	376 146	302 172	73 974	80%	1 178 022	1 424 530	(246 517)	121%	121%
			-	-	-	#DIV/0!	31 408	(53 511)	84 919	-170%	-170%
			4 326	-	4 326	0%	30 117	12 719	17 398	42%	42%
			3 359	-	3 359	0%	19 296	11 302	7 994	59%	59%
			-	-	-	#DIV/0!	26 494	11 514	14 980	43%	43%
Property Rates Tax Electricity Water Refuse Waste Water Interest	Partial Eskom & Mun Supplied	Ward 2	(68 283)	6 763	0	-10%	91 637	(39 430)	131 068	-43%	-43%
			875 053	815 159	59 894	93%	2 616 303	2 546 075	70 228	97%	97%
			2 233 016	2 065 348	167 668	92%	8 297 127	8 257 585	39 542	100%	100%
			572 914	517 892	55 022	90%	1 936 881	1 839 547	97 334	95%	95%
			249 411	208 064	41 347	83%	784 494	680 997	103 497	87%	87%
Property Rates Tax Electricity Water Refuse Waste Water Interest	Partial Eskom & Mun Supplied	Ward 3	281 244	234 820	46 424	83%	930 865	778 493	152 372	84%	84%
			92 434	62 414	30 020	68%	255 527	217 030	38 497	85%	85%
			1 379 462	1 354 206	25 257	98%	4 122 090	4 303 117	(181 027)	104%	104%
			3 537 395	3 357 388	180 007	95%	9 284 245	10 698 288	(1 414 043)	115%	115%
			1 109 845	996 865	112 980	90%	2 125 795	2 527 705	(401 910)	119%	119%
Property Rates Tax Electricity Water Refuse Waste Water Interest	Partial Eskom & Mun Supplied	Ward 4	433 537	356 312	77 226	82%	1 219 293	1 103 172	116 121	90%	90%
			541 011	463 809	77 202	86%	1 469 282	1 356 929	112 353	92%	92%
			199 265	128 839	70 427	65%	641 971	391 873	250 098	61%	61%
			742 459	780 485	0	105%	2 191 812	2 481 210	(289 398)	113%	113%
			293 479	293 838	0	100%	1 053 674	916 715	136 959	87%	87%
Property Rates Tax Electricity Water Refuse Waste Water Interest	Partial Eskom & Mun Supplied	Ward 5	413 161	341 849	71 313	83%	1 145 318	982 311	163 006	86%	86%
			190 311	129 232	61 079	68%	575 120	426 754	148 366	74%	74%
			184 696	109 149	75 547	59%	549 971	347 586	202 385	63%	63%
			224 584	92 908	131 676	41%	622 608	383 373	239 236	62%	62%
			1 387 198	1 338 030	49 168	96%	4 127 051	4 173 739	(46 688)	101%	101%
Property Rates Tax Electricity Water Refuse Waste Water Interest	Partial Eskom & Mun Supplied	Ward 6	664 629	661 458	3 171	100%	2 468 851	2 407 339	61 512	98%	98%
			826 233	745 753	80 480	90%	2 138 907	1 973 232	165 675	92%	92%
			211 221	245 640	0	116%	766 300	705 440	60 860	92%	92%
			227 863	211 527	16 336	93%	752 768	617 251	135 517	82%	82%
			147 961	101 832	46 128	69%	519 565	317 015	202 549	61%	61%
Property Rates Tax Electricity Water Refuse Waste Water Interest	Eskom supplied	Ward 6	599 282	555 961	43 321	93%	2 035 971	2 540 903	(505 332)	125%	125%
			1 675	576	1 100	34%	3 517	4 314	(796)	123%	123%
			475	303	172	64%	1 144	1 195	(51)	104%	104%
			8 231	919	7 313	11%	25 752	2 911	22 841	11%	11%
			9 991	19 827	0	198%	59 365	38 049	21 317	64%	64%

Figure 9: Monthly Collection

The figures above depict the monthly and quarterly collection rate from the template as prescribed. Though all information has been filled out, it does not pull through for electricity. The municipality engage PT on this matter and is awaiting feedback.

1.3.3.5 Indigent Information

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		As Per Debt Relief Application: Current Year - 2024/2025 Select Year Monitored:																																													
Description	Ref	<table border="1"> <thead> <tr> <th>Baseline</th> <th>Adopted Budget</th> <th>Adjusted Budget</th> <th>Full Year Forecast</th> <th>M01</th> <th>M02</th> <th>M03</th> <th>M04</th> <th>M05</th> <th>M06</th> <th>M07</th> <th>M08</th> <th>M09</th> <th>M10</th> <th>M11</th> <th>M12</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>													Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12																	
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12																														
Indigent Household service targets																																															
Water: (Include All Indigent households also in Eskom supplied areas)																																															
Indigent HH's with piped water inside dwelling	1					2 167	2 227	2 289	2 320	2 372	2 380																																				
Indigent HH's with piped water inside yard (but not in dwelling)	2																																														
Indigent HH's using public tap (at least min service level)	3																																														
Indigent HH's with other water supply (at least min service level)	4																																														
Total no. of indigent HH's receiving Minimum Service Level and Above sub-total						2 167	2 227	2 289	2 320	2 372	2 380																																				
Indigent HH's using public tap (< min service level)	3																																														
Indigent HH's with other water supply (< min service level)	4																																														
Indigent HH's with No water supply	5																																														
Total no. of indigent HH's receiving - Below Minimum Service Level sub-total																																															
Total number of registered indigent households	5																																														
Status of Water meters:																																															
Number of Indigent HH's with prepaid Water																																															
Number of Indigent HH's with conventional metered Water						2 167	2 227	2 289	2 320	2 372	2 380																																				
Number of Indigent HH's NOT metered currently - Water																																															
Number of Indigent HH's with NO Water supply - No metering																																															
Total number of registered indigent households	10																																														
Status of unlimited supply of Water:																																															
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolites per household per month																																															
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																																															
Total number of registered indigent households receiving unlimited supply - Water																																															
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolites	11																																														
Energy: (Include All Indigent households also in Eskom supplied areas)																																															
Indigent HH's with Electricity (at least min service level)																																															
Indigent HH's with Electricity - prepaid (min service level)																																															
Total no. of indigent HH's receiving Minimum Service Level and Above sub-total																																															
Indigent HH's with Electricity (< min service level)						5	27	6	6	2	2																																				
Indigent HH's with Electricity - prepaid (< min service level)						2 071	2 109	2 166	2 172	2 260	2 278																																				
Indigent HH's with other energy sources																																															
Total no. of indigent HH's receiving - Below Minimum Service Level sub-total																																															
Total number of registered indigent households	5																																														
Status of Electricity meters:																																															
Number of Indigent HH's with prepaid Electricity						2 071	2 109	2 166	2 172	2 260	2 278																																				
Number of Indigent HH's with conventional metered Electricity						5	27	6	6	2	2																																				
Number of Indigent HH's NOT metered currently - Electricity																																															
Number of Indigent HH's with other energy sources - No metering																																															
Total number of registered indigent households	12																																														
Status of unlimited supply of Electricity:																																															
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																																															
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																																															
Total number of registered indigent households receiving unlimited supply - Electricity																																															
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																																														
Number of ALL Households receiving Free Basic Service (Including registered Indigent Households)																																															
Water (6 kilolites per household per month)	7					2 167	2 227	2 289	2 320	2 372	2 380																																				
Electricity/other energy (50kwh per household per month)						2 076	2 136	2 166	2 172	2 260	2 278																																				
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																																															
Water (6 kilolites per household per month)																																															
Electricity/other energy (50kwh per household per month)																																															
Cost of Free Basic Services provided to ALL Households in - Informal Fomel Settlements (R'000)																																															
Water (6 kilolites per household per month)																																															
Electricity/other energy (50kwh per household per month)																																															
Total cost of FBS Water and Electricity provided to ALL Households	8																																														
Highest level of free service provided per household (ALL Households)																																															
Property rates (R value threshold)						6	6	6	6	6	6																																				
Water (kilolites per household per month)																																															
Sanitation (kilolites per household per month)																																															
Sanitation (Rand per household per month)						245	245	245	245	245	245																																				
Electricity (kwh per household per month)						50	50	50	50	50	50																																				
Refuse (average litres per week)						240	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																																															
PSI Category - Property rates (tariff adjustment) impermissible values per section 17 of MPRA																																															
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																																															
Water (in excess of 6 kilolites per indigent household per month)	14(a)																																														
Sanitation (in excess of free sanitation service to indigent households)	14(b)																																														
Electricity/other energy (in excess of 50 kwh per indigent household per month)	15																																														
Refuse (in excess of one removal a week for indigent households)	16																																														
Municipal Housing - rental rebates																																															
Housing - top structure subsidies																																															
Other	6																																														
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	5960	5960	0	3 077 558 000	3 077 558 000	-
Industrial	5	5	0	4 617 000	4 617 000	-
Business and Commercial	568	568	0	1003 409 000	1003 409 000	-
Agricultural	1491	1491	0	4 359 711 000	4 359 711 000	-
Mining	0	0	0	-	-	-
State Owned for Public Purpose	33	33	0	2 18 755 000	2 18 755 000	-
PSI	495	495	0	97 841 000	97 841 000	-
PBO	12	12	0	11650 000	11650 000	-
Multi Use	0	0	0	-	-	-
Vacant	715	715	0	201734 000	201734 000	-
POW	0	0	0	-	-	-
Municipal	1027	1027	0	250 047 000	250 047 000	-
Other	212	212	0	252 976 000	252 976 000	-
	<u>10518</u>	<u>10518</u>	<u>0</u>	<u>9 478 298 000</u>	<u>9 478 298 000</u>	<u>0</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			GV	MFS	Variance
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	2770239,36	2825182,98	-54943,62	2770239,36	2825182,98	-54943,62
Industrial	7191,42	7191,42	0,00	7191,42	7191,42	0,00
Business and Commercial	1562906,51	1378531,55	184374,96	1562906,51	1382546,19	180360,32
Agricultural	1313137,69	1040073,47	273064,22	1313137,69	1039159,18	273978,51
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>6261392,69</u>	<u>5506073,27</u>	<u>755319,42</u>	<u>6261392,69</u>	<u>5506152,00</u>	<u>755240,69</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.

DECEMBER 2024: CEDERBERG : Action Plan -												
Ref	Focus Area	Item	Details	Responsible Official	Targeted Date	Remedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining
1		Monthly difference between the valuation roll billing and the financial system billing need to be investigated.	Need to be investigated	MFIP Advisor	28/02/2025	The differences will be investigated for all the properties	Not Yet Started				2025/01/14	#VALUE!
2		The tool bill all the properties under the ownership of the municipality, and properties where once off billing was done	Need NT intervention	NT	28/02/2025	NT should assist	Not Yet Started					
3		The recon tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	Need NT intervention	NT	28/02/2025	NT should assist						
4		The tool only showing vacant stands but does not differentiate between the residential and business stands, while the municipality is having different tariffs	Need NT intervention	NT	28/02/2025	NT should assist						
5		The tool does bill the PSI's properties and the municipality does not bill them	Need NT intervention	NT	28/02/2025	NT should assist						
6		Most of the Agricultural properties, are not being billed by the municipality	Need to be investigated	MFIP Advisor	28/02/2025	Will compile a list of properties not billed by the municipality, and investigate with to go through the valuation roll						
5		some properties do not have the standardised property category	To check the whole population	Man	28/02/2025							
6												
Intervention /Assistance Required												
Ref	Focus Area	Item	Details of Assistance Required	Responsible Official	Targeted Date	Details of Assistance Provided	Status	Comments	POE	POE Status	Today's Date	Period remaining
1		Monthly difference between the valuation roll billing and the financial system billing need to be investigated.	Investigations of all the properties billed by the GV Tool, and not billed by the municipality	MFIP Advisor	28/02/2025							
2		New / revised recon template to be issued by the NT	Revised recon tool to allow the Man to capture their rebates offering to different customers	NT	28/02/2025							
Long Term Goal /Planned Deliverables /Key Achievements Mapping Dashboard												
Ref	KFA	Details	Comments									
1	Primary Keys	LPIs /SG Coordinates are the ideal -Where these are not Feasible then an internally generated Property ID unique to each Property Must be used in the Approved Gv and System										
2	Properties Un	Properties In Registered in the Name of the Municipality Must be categorised as Municipal In the Approved GV										
3	Property Cate	The Approved GV must Possess only those Property Categories That are Defined in the MPRA										
4	Property Cate	The System Must Reflect the Approved GV Property Categories as Is .the Subcategories can then be used in other columns										
5	Approved GV	To Include a Column for Indicating State Owned Properties										
5	Approved GV	To Include a Column for Indicating State Owned Properties										
5	Approved GV	To Include a Column for Indicating State Owned Properties										
6												
14												

Figure 12: Property Rates Variances Action Plan

1.3.3.7 Reconciliation of payments to Bulk Suppliers

Payment per mSCOA Data String M06									
Payment per mSCOA Data Strings									
							9 661 480,21		
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 10 December 2024	
6627012482	Eskom	Bulk Purchases	19.11.2024	19.12.2024	18.12.2024	1 714 168,12	M05	M06 String	
6779486465	Eskom	Bulk Purchases	19.11.2024	19.12.2024	18.12.2024	3 401 938,26	M05	M06 String	
8260124924	Eskom	Bulk Purchases	22.11.2024	23.12.2024	19.12.2024	644 070,04	M05	M06 String	
9571810478	Eskom	Bulk Purchases	20.11.2024	20.12.2024	18.12.2024	3 456 685,96	M05	M06 String	
5633644454	Eskom	Bulk Purchases	20.11.2024	20.12.2024	18.12.2024	426 857,25	M05	M06 String	
8774598833	Eskom	Bulk Purchases	14.11.2024	14.12.2024	12.12.2024	3 149,76	M05	M06 String	
9003055662	Eskom	Bulk Purchases	09.12.2024	08.01.2025	07.01.2025	2 570,94	M06	M06 String	
5421499776	Eskom	Bulk Purchases	06.12.2024	31.12.2024	19.12.2024	8 099,61	M06	M06 String	
8774598833	Eskom	Bulk Purchases	13.12.2024	13.01.2025	07.01.2025	3 940,27	M06	M06 String	
							9 661 480,21		
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	19.11.2024	19.12.2024	18.12.2024	6 007,30	M05	Internal Usage not included in string	
9581081208	Eskom	Bulk Purchases	20.11.2024	17.12.2024	12.12.2024	3 399,37	M05	Internal Usage not included in string	
6897791850	Eskom	Bulk Purchases	20.11.2024	17.12.2024	12.12.2024	3 924,41	M05	Internal Usage not included in string	
8926469644	Eskom	Bulk Purchases	20.11.2024	17.12.2024	12.12.2024	16 994,13	M05	Internal Usage not included in string	
9792412008	Eskom	Bulk Purchases	20.11.2024	17.12.2024	12.12.2024	88 690,38	M05	Internal Usage not included in string	
9622581180	Eskom	Bulk Purchases	27.11.2024	23.12.2024	19.12.2024	8 126,83	M05	Internal Usage not included in string	
6983620040	Eskom	Bulk Purchases	19.11.2024	19.12.2024	18.12.2024	20 349,39	M05	Internal Usage not included in string	
5710236842	Eskom	Bulk Purchases	19.11.2024	19.12.2024	18.12.2024	86 531,14	M05	Internal Usage not included in string	
6829354180	Eskom	Bulk Purchases	20.11.2024	17.12.2024	12.12.2024	40 434,51	M05	Internal Usage not included in string	
5001886097	Eskom	Bulk Purchases	06.12.2024	31.12.2024	19.12.2024	1 614,59	M06	Internal Usage not included in string	
9251775291	Eskom	Bulk Purchases	10.12.2024	09.01.2024	07.01.2025	114 286,53	M06	Internal Usage not included in string	
9581081208	Eskom	Bulk Purchases	19.12.2024	13.01.2025	07.01.2025	3 399,37	M06	Internal Usage not included in string	
							393 757,95		

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

Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:											
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end: 10 December 2024
1	6627012482	Eskom	Bulk Purchases	19.11.2024	19.12.2024	18.12.2024	1 714 168,12	1 714 168,12	-	M05	M06 String
2	6779486465	Eskom	Bulk Purchases	19.11.2024	19.12.2024	18.12.2024	3 401 938,26	3 401 938,26	-	M05	M06 String
3	8260124924	Eskom	Bulk Purchases	22.11.2024	23.12.2024	19.12.2024	644 070,04	644 070,04	-	M05	M06 String
4	9571810478	Eskom	Bulk Purchases	20.11.2024	20.12.2024	18.12.2024	3 456 685,96	3 456 685,96	-	M05	M06 String
5	5633644454	Eskom	Bulk Purchases	20.11.2024	20.12.2024	18.12.2024	426 857,25	426 857,25	-	M05	M06 String
6	5001886097	Eskom	Bulk Purchases	06.12.2024	02.12.2024	28.11.2024	1 714,59	1 714,59	-	M05	Internal Usage not included in string
7	7039295180	Eskom	Bulk Purchases								Account closed
8	9871219263	Eskom	Bulk Purchases								Account closed
9	9251775291	Eskom	Bulk Purchases	10.12.2024	10.12.2024	06.12.2024	113 328,01	113 328,01	-	M05	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	12.11.2024	12.12.2024	08.12.2024	275 291,55	275 291,55	-	M05	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	19.11.2024	19.12.2024	18.12.2024	6 007,30	6 007,30	-	M05	Internal Usage not included in string
12	9003055662	Eskom	Bulk Purchases	08.11.2024	09.12.2024	06.12.2024	2 682,72	2 682,72	-	M05	M06 String
13	9581081208	Eskom	Bulk Purchases	20.11.2024	17.12.2024	12.12.2024	3 399,37	3 399,37	-	M05	Internal Usage not included in string
14	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
15	8926469644	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
16	7486207260	Eskom	Bulk Purchases	06.11.2024	02.12.2024		-47 697,36	-	-47 697,36	M05	Account in credit
17	9792412008	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
18	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
19	9251775291	Eskom	Bulk Purchases	06.11.2024	23.12.2024	19.12.2024	8 126,83	8 126,83	-	M05	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases	19.11.2024	19.12.2024	18.12.2024	20 349,39	20 349,39	-	M05	Internal Usage not included in string
21	5710236842	Eskom	Bulk Purchases	19.11.2024	19.12.2024	18.12.2024	86 531,14	86 531,14	-	M05	Internal Usage not included in string
22	6829354180	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
23	5421499776	Eskom	Bulk Purchases	06.11.2024	02.12.2024	28.11.2024	11 195,18	11 195,18	-	M05	M06 String
24	8774598833	Eskom	Bulk Purchases	14.11.2024	14.12.2024	12.12.2024	3 149,76	3 149,76	-	M05	M06 String
							10 281 776,12	10 329 467,48	-47 691,36		

Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:											
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end: 12 January 2025
1	6627012482	Eskom	Bulk Purchases	17.12.2024	16.01.2025		1 683 758,93	-	1 683 758,93	M06	Not yet due at reporting date
2	6779486465	Eskom	Bulk Purchases	17.12.2024	16.01.2025		3 316 683,74	-	3 316 683,74	M06	Not yet due at reporting date
3	8260124924	Eskom	Bulk Purchases	19.12.2024	18.01.2025		669 070,83	-	669 070,83	M06	Not yet due at reporting date
4	9571810478	Eskom	Bulk Purchases	19.12.2024	18.01.2025		3 491 939,72	-	3 491 939,72	M06	Not yet due at reporting date
5	5633644454	Eskom	Bulk Purchases	19.12.2024	18.01.2025		479 292,73	-	479 292,73	M06	Not yet due at reporting date
6	5001886097	Eskom	Bulk Purchases	06.12.2024	31.12.2024	19.12.2024	1 614,59	1 614,59	-	M06	Internal Usage not included in string
7	7039295180	Eskom	Bulk Purchases								Account closed
8	9871219263	Eskom	Bulk Purchases								Account closed
9	9251775291	Eskom	Bulk Purchases	10.12.2024	09.01.2024	07.01.2025	114 286,53	114 286,53	-	M06	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	18.12.2024	17.01.2025		270 339,66	-	270 339,66	M06	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	19.12.2024	18.01.2025		5 953,78	-	5 953,78	M06	Not yet due at reporting date
12	9003055662	Eskom	Bulk Purchases	09.12.2024	08.01.2025	07.01.2025	2 570,94	2 570,94	-	M06	M06 String
13	9581081208	Eskom	Bulk Purchases	19.12.2024	13.01.2025	07.01.2025	3 399,37	3 399,37	-	M06	Internal Usage not included in string
14	6897791850	Eskom	Bulk Purchases	20.12.2024	14.01.2025		3 686,57	-	3 686,57	M06	Internal Usage not included in string
15	8926469644	Eskom	Bulk Purchases							M06	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	06.12.2024	31.12.2024		-42 922,40	-	-42 922,40	M06	Account in credit
17	9792412008	Eskom	Bulk Purchases	23.12.2024	17.01.2025		24 517,46	-	24 517,46	M06	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	06.12.2024	31.12.2024		3 686,57	-	3 686,57	M06	Internal Usage not included in string
19	9251775291	Eskom	Bulk Purchases	18.12.2024	15.01.2025		-	-	-	M06	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases	16.12.2024	15.01.2025		20 680,57	-	20 680,57	M06	Not yet due at reporting date
21	5710236842	Eskom	Bulk Purchases	16.12.2024	15.01.2025		66 335,00	-	66 335,00	M06	Not yet due at reporting date
22	6829354180	Eskom	Bulk Purchases	22.12.2024	16.01.2025		-13 733,44	-	-13 733,44	M06	Account in credit
23	5421499776	Eskom	Bulk Purchases	06.12.2024	31.12.2024	19.12.2024	8 099,61	8 099,61	-	M06	M06 String
24	8774598833	Eskom	Bulk Purchases	13.12.2024	13.01.2025	07.01.2025	3 940,27	3 940,27	-	M06	M06 String
							10 113 201,03	137 597,88	9 975 603,15		

Figure 13: Bulk Electricity - Summary of Invoices & Payments

No invoices were received from DWS for December 2024.

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 - M06 December									
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	5 501	41 727	37 999	3 728	10%	75 998
Service charges	190 639	199 058	199 058	16 478	102 176	99 529	2 647	3%	199 058
Investment revenue	5 191	1 150	1 150	777	4 039	575	3 464	602%	1 150
Transfers and subsidies - Operational	115 294	94 462	108 955	25 328	72 362	50 854	21 507	0	108 955
Other own revenue	69 155	80 822	80 822	3 708	20 611	40 411	(19 800)	-49%	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	465 983	51 792	240 916	229 368	11 547	5%	465 983
Employee costs	130 819	149 110	149 077	10 979	70 491	75 061	(4 570)	-6%	149 077
Remuneration of Councillors	6 081	6 502	6 502	811	3 274	3 129	145	5%	6 502
Depreciation and amortisation	42 207	31 439	31 439	2 620	15 717	15 720	(3)	-0%	31 439
Interest	14 961	11 926	11 926	979	5 928	5 963	(35)	-1%	11 926
Inventory consumed and bulk purchases	116 430	125 072	126 050	9 193	63 216	62 649	567	1%	126 050
Transfers and subsidies	198	220	220	-	11	81	(71)	-87%	220
Other expenditure	134 672	126 892	140 712	7 352	60 118	64 950	(4 832)	-7%	140 712
Total Expenditure	445 369	451 160	465 926	31 934	218 755	227 553	(8 798)	-4%	465 926
Surplus/(Deficit)	8 602	330	58	19 859	22 160	1 815	20 346	1121%	58
Transfers and subsidies - capital (monetary allocations)	26 280	60 734	58 922	2 240	8 015	29 914	##	-73%	58 922
Transfers and subsidies - capital (in-kind)	5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	-5%	58 979
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	-5%	58 979
Capital expenditure & funds sources									
Capital expenditure	41 662	80 568	78 755	2 262	8 603	47 922	(39 320)	-82%	78 755
Capital transfers recognised	26 280	60 734	58 922	2 240	8 015	32 756	(24 741)	-76%	58 922
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 383	19 834	19 834	21	588	15 167	(14 579)	-96%	19 834
Total sources of capital funds	41 662	80 568	78 755	2 262	8 603	47 922	(39 320)	-82%	78 755
Financial position									
Total current assets	125 664	54 183	54 183	-	169 984	-	-	-	54 183
Total non current assets	684 008	862 005	862 005	-	676 310	-	-	-	862 005
Total current liabilities	107 937	40 370	40 370	-	108 583	-	-	-	40 370
Total non current liabilities	123 166	135 968	135 968	-	128 967	-	-	-	135 968
Community wealth/Equity	578 568	739 850	739 850	-	608 743	-	-	-	739 850
Cash flows									
Net cash from (used) operating	80 491	90 941	90 941	31 709	74 411	67 178	(7 233)	-11%	90 941
Net cash from (used) investing	(46 273)	(80 568)	(80 568)	(2 129)	(8 019)	(48 375)	(40 357)	83%	(80 568)
Net cash from (used) financing	(1 738)	(1 747)	(1 747)	(15)	(954)	(874)	80	-9%	(1 747)
Cash/cash equivalents at the month/year end	61 258	10 155	10 155	126 697	126 697	19 459	(107 238)	-551%	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	17 326	8 368	5 966	4 473	5 778	8 551	21 736	73 560	145 759
Creditors Age Analysis									
Total Creditors	10 043	-	-	-	1 341	-	1 020	439	12 842

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
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 - Functional										
<i>Government and administration</i>		164 107	157 067	158 218	32 026	92 466	78 821	13 645	17%	158 218
Executive and council		53 691	56 582	56 582	23 848	38 695	28 291	10 404	37%	56 582
Finance and administration		110 415	100 485	101 636	8 178	53 771	50 530	3 241	6%	101 636
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		48 307	63 376	63 485	1 959	12 664	31 715	(19 051)	-60%	63 485
Community and social services		7 920	15 149	15 232	471	3 152	7 595	(4 443)	-58%	15 232
Sport and recreation		3 031	3 600	3 600	453	2 167	1 800	368	20%	3 600
Public safety		32 537	34 847	34 847	1 034	4 545	17 424	(12 879)	-74%	34 847
Housing		4 819	9 780	9 807	-	2 799	4 897	(2 097)	-43%	9 807
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 813	6 560	7 660	392	3 695	3 555	140	4%	7 660
Planning and development		2 513	2 095	2 095	334	1 855	1 048	807	77%	2 095
Road transport		7 299	4 465	5 565	57	1 840	2 507	(667)	-27%	5 565
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		263 574	285 222	295 542	19 656	140 106	145 191	(5 085)	-4%	295 542
Energy sources		166 072	166 652	170 442	11 699	88 441	84 274	4 168	5%	170 442
Water management		40 835	78 784	75 147	3 365	22 619	38 483	(15 864)	-41%	75 147
Waste water management		30 274	21 174	31 341	3 449	18 482	13 129	5 354	41%	31 341
Waste management		26 393	18 612	18 612	1 144	10 564	9 306	1 258	14%	18 612
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	485 801	512 224	524 905	54 033	248 930	259 282	(10 352)	-4%	524 905
Expenditure - Functional										
<i>Government and administration</i>		121 832	123 752	124 776	8 908	55 961	60 474	(4 513)	-7%	124 776
Executive and council		13 539	13 899	13 890	1 268	7 562	6 594	967	15%	13 890
Finance and administration		107 178	108 639	109 671	7 542	47 782	53 279	(5 497)	-10%	109 671
Internal audit		1 115	1 215	1 215	98	617	601	17	3%	1 215
<i>Community and public safety</i>		65 436	78 357	78 502	5 297	37 268	39 215	(1 947)	-5%	78 502
Community and social services		9 409	12 758	12 877	655	4 470	6 409	(1 939)	-30%	12 877
Sport and recreation		12 695	14 485	14 485	967	6 219	7 243	(1 024)	-14%	14 485
Public safety		39 158	44 657	44 657	3 503	22 592	22 328	264	1%	44 657
Housing		4 174	6 457	6 483	172	3 987	3 235	752	23%	6 483
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 159	30 190	30 317	2 025	15 096	15 068	28	0%	30 317
Planning and development		11 803	12 809	12 936	860	6 724	6 377	347	5%	12 936
Road transport		15 356	17 381	17 381	1 165	8 372	8 691	(318)	-4%	17 381
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		230 941	218 861	232 330	15 703	110 431	112 797	(2 367)	-2%	232 330
Energy sources		152 780	136 679	150 148	10 069	75 991	71 706	4 285	6%	150 148
Water management		39 390	33 757	33 757	2 449	15 215	16 879	(1 664)	-10%	33 757
Waste water management		20 930	22 233	22 233	1 718	10 610	11 116	(506)	-5%	22 233
Waste management		17 841	26 193	26 193	1 467	8 614	13 096	(4 482)	-34%	26 193
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	445 369	451 160	465 926	31 934	218 755	227 553	(8 798)	-4%	465 926
Surplus/ (Deficit) for the year		40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	-0,048972	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) - M06 December										
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	23 848	38 695	28 291	10 404	36,8%	56 582
Vote 2 - Office of Municipal Manager		300	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		107 076	97 847	98 847	7 609	52 229	49 173	3 055	6,2%	98 847
Vote 4 - Community Development Services		8 034	17 237	17 320	694	4 169	8 639	(4 470)	-51,7%	17 320
Vote 5 - Corporate and Strategic Services		784	489	640	336	505	282	223	79,0%	640
Vote 6 - Planning and Development Services		2 655	2 095	2 095	334	1 855	1 048	807	77,1%	2 095
Vote 7 - Public Safety		39 136	39 373	39 373	1 102	6 405	19 687	(13 281)	-67,5%	39 373
Vote 8 - Electricity		166 072	166 652	170 442	11 699	88 441	84 274	4 168	4,9%	170 442
Vote 9 - Waste Management		26 393	18 612	18 612	1 144	10 564	9 306	1 258	13,5%	18 612
Vote 10 - Waste Water Management		30 274	21 174	31 341	3 449	18 482	13 129	5 354	40,8%	31 341
Vote 11 - Water		40 835	78 784	75 147	3 365	22 619	38 483	(15 864)	-41,2%	75 147
Vote 12 - Housing		4 819	9 780	9 807	-	2 799	4 897	(2 097)	-42,8%	9 807
Vote 13 - Road Transport		3 000	-	1 100	-	-	275	(275)	-100,0%	1 100
Vote 14 - Sports and Recreation		3 031	3 600	3 600	453	2 167	1 800	368	20,4%	3 600
Total Revenue by Vote	2	485 801	512 224	524 905	54 033	248 930	259 282	(10 352)	-4,0%	524 905
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 750	9 477	9 477	899	5 306	4 342	964	22,2%	9 477
Vote 2 - Office of Municipal Manager		16 226	16 274	16 274	1 057	6 899	8 026	(1 126)	-14,0%	16 274
Vote 3 - Financial Administrative Services		72 238	73 914	74 914	5 101	32 775	35 998	(3 223)	-9,0%	74 914
Vote 4 - Community Development Services		10 583	11 246	11 365	858	5 144	5 653	(509)	-9,0%	11 365
Vote 5 - Corporate and Strategic Services		21 688	22 272	22 423	1 589	10 028	11 174	(1 145)	-10,3%	22 423
Vote 6 - Planning and Development Services		11 090	11 221	11 221	789	6 070	5 610	460	8,2%	11 221
Vote 7 - Public Safety		43 398	51 468	51 468	3 771	24 423	25 734	(1 311)	-5,1%	51 468
Vote 8 - Electricity		152 780	136 679	150 148	10 069	75 991	71 706	4 285	6,0%	150 148
Vote 9 - Waste Management		17 841	26 193	26 193	1 467	8 614	13 096	(4 482)	-34,2%	26 193
Vote 10 - Waste Water Management		19 598	20 452	20 452	1 639	10 046	10 226	(180)	-1,8%	20 452
Vote 11 - Water		39 390	33 757	33 757	2 449	15 215	16 879	(1 664)	-9,9%	33 757
Vote 12 - Housing		4 174	6 457	6 483	172	3 987	3 235	752	23,2%	6 483
Vote 13 - Road Transport		14 917	17 265	17 265	1 107	8 038	8 632	(594)	-6,9%	17 265
Vote 14 - Sports and Recreation		12 695	14 485	14 485	967	6 219	7 243	(1 024)	-14,1%	14 485
Total Expenditure by Vote	2	445 369	451 160	465 926	31 934	218 755	227 553	(8 798)	-3,9%	465 926
Surplus/ (Deficit) for the year	2	40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	-4,9%	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) - M06 December										
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		127 401	135 874	135 874	11 218	72 813	67 937	4 876	7%	135 874
Service charges - Water		32 781	33 443	33 443	2 922	15 051	16 721	(1 670)	-10%	33 443
Service charges - Waste Water Management		16 351	15 305	15 305	1 194	7 382	7 652	(271)	-4%	15 305
Service charges - Waste management		14 106	14 436	14 436	1 144	6 931	7 218	(287)	-4%	14 436
Sale of Goods and Rendering of Services		4 560	4 926	4 926	684	3 393	2 463	930	38%	4 926
Agency services		4 300	4 465	4 465	57	1 840	2 232	(392)	-18%	4 465
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 117	6 698	6 698	570	3 348	3 349	(1)	0%	6 698
Interest from Current and Non Current Assets		5 191	1 150	1 150	777	4 039	575	3 464	602%	1 150
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		970	784	784	45	381	392	(11)	-3%	784
Licence and permits		11	12	12	-	-	6	(6)	-100%	12
Operational Revenue		846	527	527	332	508	263	245	93%	527
Non-Exchange Revenue										
Property rates		73 693	75 998	75 998	5 501	41 727	37 999	3 728	10%	75 998
Surcharges and Taxes		-	1	1	-	-	1	(1)	-100%	1
Fines, penalties and forfeits		32 934	34 907	34 907	913	4 646	17 454	(12 807)	-73%	34 907
Licence or permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		115 294	94 462	108 955	25 328	72 362	50 854	21 507	42%	108 955
Interest earned from Receivables (Non-Exchange)		4 208	4 353	4 353	384	2 139	2 177	(38)	-2%	4 353
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 629	4 601	4 601	723	4 356	2 301	2 056	89%	4 601
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		9 580	19 549	19 549	-	-	9 775	(9 775)	-100%	19 549
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		453 971	451 490	465 983	51 792	240 916	229 368	11 547	5%	465 983
Expenditure By Type										
Employee related costs		130 819	149 110	149 077	10 979	70 491	75 061	(4 570)	-6%	149 077
Remuneration of councillors		6 081	6 502	6 502	811	3 274	3 129	145	5%	6 502
Bulk purchases - electricity		105 503	113 900	113 900	8 396	57 987	56 950	1 037	2%	113 900
Inventory consumed		10 927	11 172	12 150	797	5 229	5 699	(470)	-8%	12 150
Debt impairment		50 384	54 088	54 088	4 507	27 044	27 044	-	-	54 088
Depreciation and amortisation		42 207	31 439	31 439	2 620	15 717	15 720	(3)	0%	31 439
Interest		14 961	11 926	11 926	979	5 928	5 963	(35)	-1%	11 926
Contracted services		56 827	27 732	41 899	1 761	18 866	17 116	1 750	10%	41 899
Transfers and subsidies		198	220	220	-	11	81	(71)	-87%	220
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		26 796	37 712	37 365	1 084	14 208	17 110	(2 902)	-17%	37 365
Losses on Disposal of Assets		666	-	-	-	-	-	-	-	-
Other Losses		-	7 360	7 360	-	-	3 680	(3 680)	-100%	7 360
Total Expenditure		445 369	451 160	465 926	31 934	218 755	227 553	(8 798)	-4%	465 926
Surplus/(Deficit)		8 602	330	58	19 859	22 160	1 815	20 346	0	58
Transfers and subsidies - capital (monetary allocations)		26 280	60 734	58 922	2 240	8 015	29 914	(21 899)	(0)	58 922
Transfers and subsidies - capital (in-kind)		5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	(0)	58 979
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	(0)	58 979
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	(0)	58 979
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		40 432	61 064	58 979	22 099	30 175	31 729	(1 554)	(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) - M06 December										
Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
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	-	-	1 050	(1 050)	-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	-	-	4 299	(4 299)	-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	-	-	1 750	(1 750)	-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	-	-	11 399	(11 399)	-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	-	-	4 642	(4 642)	-100%	10 122
Vote 5 - Corporate and Strategic Services		1 261	1 071	1 071	20	265	630	(365)	-58%	1 071
Vote 6 - Planning and Development Services		1 227	500	500	-	-	167	(167)	-100%	500
Vote 7 - Public Safety		-	460	460	-	-	460	(460)	-100%	460
Vote 8 - Electricity		4 363	14 112	5 815	-	-	8 478	(8 478)	-100%	5 815
Vote 9 - Waste Management		12 997	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		7 848	21 726	23 581	2 242	7 795	13 868	(6 072)	-44%	23 581
Vote 11 - Water		6 388	7 493	11 317	-	542	5 840	(5 298)	-91%	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	-	-	239	(239)	-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	2 262	8 603	36 523	(27 921)	-76%	56 959
Total Capital Expenditure		41 662	80 568	78 755	2 262	8 603	47 922	(39 320)	-82%	78 755
Capital Expenditure - Functional Classification										
Governance and administration		1 377	1 471	1 471	20	265	1 030	(765)	-74%	1 471
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 377	1 471	1 471	20	265	1 030	(765)	-74%	1 471
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 675	16 549	16 518	-	-	8 702	(8 702)	-100%	16 518
Community and social services		540	10 153	10 122	-	-	4 642	(4 642)	-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	-	-	2 156	(2 156)	-100%	3 457
Planning and development		3 412	500	500	-	-	167	(167)	-100%	500
Road transport		1 604	2 000	2 957	-	-	1 989	(1 989)	-100%	2 957
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		31 595	60 048	57 310	2 242	8 337	36 034	(27 697)	-77%	57 310
Energy sources		4 363	15 432	7 015	-	-	9 528	(9 528)	-100%	7 015
Water management		6 388	20 389	24 214	-	542	10 139	(9 597)	-95%	24 214
Waste water management		7 848	21 726	23 581	2 242	7 795	13 868	(6 072)	-44%	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	2 262	8 603	47 922	(39 320)	-82%	78 755
Funded by:										
National Government		17 601	47 842	42 610	2 240	7 769	23 953	(16 184)	-68%	42 610
Provincial Government		8 679	12 893	16 311	-	246	8 803	(8 557)	-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	2 240	8 015	32 756	(24 741)	-76%	58 922
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		15 383	19 834	19 834	21	588	15 167	(14 579)	-96%	19 834
Total Capital Funding		41 662	80 568	78 755	2 262	8 603	47 922	(39 320)	-82%	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 - M06 December						
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	126 697	10 155
Trade and other receivables from exchange transactions		27 011	27 244	27 244	20 979	27 244
Receivables from non-exchange transactions		13 217	8 679	8 679	724	8 679
Current portion of non-current receivables		–	363	363	–	363
Inventory		1 173	1 047	1 047	1 570	1 047
VAT		12 687	6 696	6 696	8 875	6 696
Other current assets		10 317	0	0	11 140	0
Total current assets		125 664	54 183	54 183	169 984	54 183
Non current assets						
Investments		–	–	–	–	–
Investment property		74 265	74 207	74 207	74 238	74 207
Property, plant and equipment		606 140	787 281	787 281	599 053	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	2 312	72
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		684 008	862 005	862 005	676 310	862 005
TOTAL ASSETS		809 671	916 188	916 188	846 294	916 188
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		1 969	474	474	898	474
Consumer deposits		3 177	3 238	3 238	3 293	3 238
Trade and other payables from exchange transactions		62 623	23 141	23 141	41 042	23 141
Trade and other payables from non-exchange transactions		16 426	–	–	38 972	–
Provision		17 955	13 516	13 516	18 306	13 516
VAT		5 787	–	–	6 072	–
Other current liabilities		–	–	–	–	–
Total current liabilities		107 937	40 370	40 370	108 583	40 370
Non current liabilities						
Financial liabilities		476	–	–	476	–
Provision		96 542	108 120	108 120	102 344	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	128 967	135 968
TOTAL LIABILITIES		231 103	176 338	176 338	237 551	176 338
NET ASSETS	2	578 568	739 850	739 850	608 743	739 850
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		578 568	739 850	739 850	608 743	739 850
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	578 568	739 850	739 850	608 743	739 850

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
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	5 076	39 776	39 183	593	2%	69 603
Service charges		177 381	193 979	193 979	15 653	102 181	100 841	1 340	1%	193 979
Other revenue		15 221	13 611	13 611	1 777	13 758	7 475	6 283	84%	13 611
Transfers and Subsidies - Operational		124 110	94 462	94 462	25 210	72 549	57 459	15 090	26%	94 462
Transfers and Subsidies - Capital		26 280	60 734	60 734	7 309	30 373	25 214	5 159	20%	60 734
Interest		8 494	5 003	5 003	1 755	7 311	2 501	4 809	192%	5 003
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(336 781)	(345 942)	(345 942)	(25 061)	(191 415)	(165 323)	26 092	-16%	(345 942)
Interest		(497)	(290)	(290)	(9)	(110)	(145)	(35)	24%	(290)
Transfers and Subsidies		(198)	(220)	(220)	-	(11)	(26)	(15)	59%	(220)
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 491	90 941	90 941	31 709	74 411	67 178	(7 233)	-11%	90 941
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		697	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	132	584	-	584	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(46 970)	(80 568)	(80 568)	(2 262)	(8 603)	(48 375)	(39 773)	82%	(80 568)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46 273)	(80 568)	(80 568)	(2 129)	(8 019)	(48 375)	(40 357)	83%	(80 568)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		203	221	221	16	116	111	5	5%	221
Payments										
Repayment of borrowing		(1 941)	(1 969)	(1 969)	(31)	(1 070)	(984)	86	-9%	(1 969)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 738)	(1 747)	(1 747)	(15)	(954)	(874)	80	-9%	(1 747)
NET INCREASE/ (DECREASE) IN CASH HELD		32 481	8 625	8 625	29 565	65 438	17 929			8 625
Cash/cash equivalents at beginning:		28 778	1 530	1 530	97 132	61 258	1 530			1 530
Cash/cash equivalents at month/year end:		61 258	10 155	10 155	126 697	126 697	19 459			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 - M06 December																
Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	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	5 076	5 091	5 100	5 083	5 081	5 080	4 393	69 603	72 548	75 561
Service charges - Electricity revenue		14 426	11 800	14 302	14 094	11 961	11 746	8 870	11 085	10 077	11 150	9 614	8 129	137 256	155 204	175 532
Service charges - Water revenue		2 617	1 993	1 952	2 436	2 346	2 272	2 736	2 572	2 630	2 857	2 611	3 381	30 405	31 689	33 001
Service charges - Waste Water Management		878	847	814	908	876	834	1 002	1 138	1 020	1 152	1 200	2 795	13 464	14 030	14 609
Service charges - Waste Mangement		802	826	793	855	1 000	801	1 056	1 081	1 070	1 078	1 082	2 411	12 854	13 395	13 949
Rental of facilities and equipment		48	53	63	128	44	45	65	65	65	65	65	76	784	820	858
Interest earned - external investments		1 046	753	79	670	714	777	96	96	96	96	96	(3 369)	1 150	1 300	1 450
Interest earned - outstanding debtors		(1 484)	2 312	837	358	270	977	321	321	321	321	321	(1 024)	3 853	3 932	4 015
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		674	678	567	908	906	913	236	236	231	233	228	(2 912)	2 897	2 957	3 018
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	12	12	13	13
Agency services		322	383	321	395	361	57	416	429	357	273	239	911	4 465	4 670	4 885
Transfers and Subsidies - Operational		33 643	2 535	1 043	3 277	6 841	25 210	1 390	6 805	18 404	1 869	1 730	(8 286)	94 462	105 514	107 423
Other revenue		2 487	182	1 674	1 245	540	762	164	342	597	1 022	211	(3 773)	5 453	5 704	5 966
Cash Receipts by Source		61 912	27 704	32 548	31 279	32 660	49 470	21 444	29 270	39 951	25 197	22 477	2 745	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	-	7 309	2 980	591	9 827	8 939	6 991	1 032	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	16	18	18	18	18	18	13	221	221	221
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		311	146	(95)	11	78	132	-	-	-	-	-	(584)	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		72 721	27 867	39 434	36 912	32 786	56 927	24 442	29 880	49 797	34 154	29 487	3 207	437 614	483 615	519 990
Cash Payments by Type																
Employee related costs		10 148	9 991	10 856	10 942	17 157	11 062	12 190	12 190	12 190	11 665	11 907	18 626	148 924	157 684	168 533
Remuneration of councillors		478	474	506	502	502	811	515	551	515	493	487	667	6 502	6 801	7 107
Interest		-	4	(12)	1	108	9	24	24	24	24	24	59	290	140	109
Bulk purchases - Electricity		23 122	11 465	19 351	10 568	5 267	9 511	7 361	9 199	8 362	9 253	7 978	(7 537)	113 900	131 782	152 472
Acquisitions - water & other inventory		375	1 011	776	1 378	1 255	831	877	1 372	929	1 099	991	278	11 172	11 685	12 216
Contracted services		139	4 988	548	1 405	10 026	1 761	1 550	3 542	3 729	2 662	3 431	(6 047)	27 732	34 225	32 266
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	3	3	6	-	-	19	1	74	12	14	90	220	230	241
Other expenditure		2 351	1 850	1 379	3 760	3 783	1 084	3 147	1 459	4 930	1 116	4 692	8 160	37 712	37 423	36 426
Cash Payments by Type		36 613	29 786	33 406	28 563	38 098	25 070	25 681	28 338	30 754	26 323	29 524	14 296	346 452	379 969	409 369
Other Cash Flows/Payments by Type																
Capital assets		-	2 226	1 184	3 958	(1 027)	2 262	6 902	7 063	6 778	4 168	1 965	45 088	80 568	86 969	79 788
Repayment of borrowing		-	59	268	30	682	31	-	-	492	-	-	406	1 969	474	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		36 613	32 071	34 858	32 551	37 753	27 363	32 584	35 401	38 024	30 491	31 489	59 790	428 988	467 412	489 158
NET INCREASE/(DECREASE) IN CASH HELD		36 108	(4 205)	4 576	4 361	(4 967)	29 565	(8 142)	(5 522)	11 773	3 663	(2 002)	(56 583)	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	126 697	118 555	113 033	124 806	128 469	126 466	61 258	69 884	86 086
Cash/cash equivalents at the month/year end:		97 366	93 162	97 738	102 099	97 132	126 697	118 555	113 033	124 806	128 469	126 466	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 - M06 December													
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	3 293	1 485	991	783	1 345	1 000	4 337	14 500	27 734	21 964		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 762	2 138	1 151	554	845	506	1 507	7 322	21 786	10 735		
Receivables from Non-exchange Transactions - Property Rates	1400	5 292	2 161	1 575	1 137	1 047	4 511	5 643	25 736	47 103	38 075		
Receivables from Exchange Transactions - Waste Water Management	1500	1 373	877	708	614	785	772	2 919	9 864	17 912	14 954		
Receivables from Exchange Transactions - Waste Management	1600	1 313	705	520	474	538	675	1 918	5 674	11 817	9 279		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	1 075	954	999	892	1 174	1 051	5 372	10 015	21 532	18 505		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 782)	48	21	19	44	34	40	383	(2 192)	520		
Total By Income Source	2000	17 326	8 368	5 966	4 473	5 778	8 551	21 736	73 560	145 759	114 098		
2023/24 - totals only		13 982	7 906	5 548	4 485	3 997	6 544	22 230	62 026	126 718	99 282		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 045	448	132	79	219	480	333	674	3 408	1 783		
Commercial	2300	6 020	1 955	1 297	735	1 560	1 030	3 412	12 338	28 356	19 075		
Households	2400	10 261	5 956	4 537	3 660	4 000	7 041	17 991	60 548	113 994	93 240		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	17 326	8 368	5 966	4 473	5 778	8 551	21 736	73 560	145 759	114 098		

The outstanding debtors' amount to R 145.759 million for December 2024. A total of R109.625 million is over 120 days. R 113.994 million (78.21%) 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.

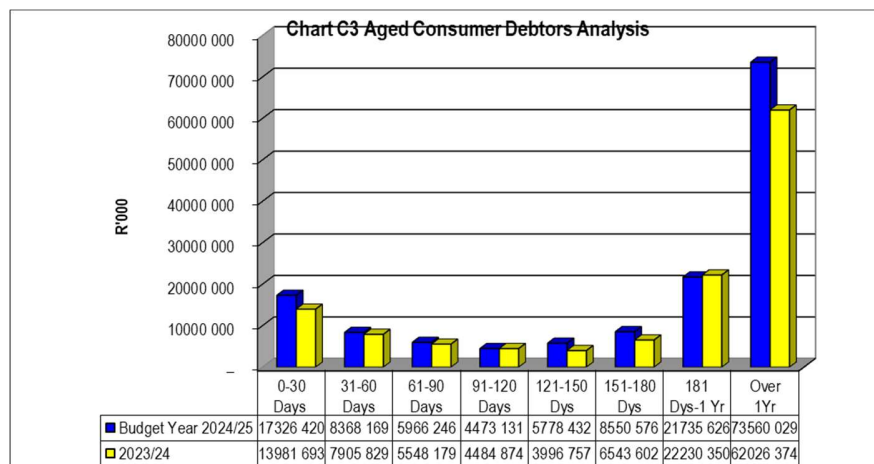


Figure 14: Chart C3 Aged Debtors Analysis

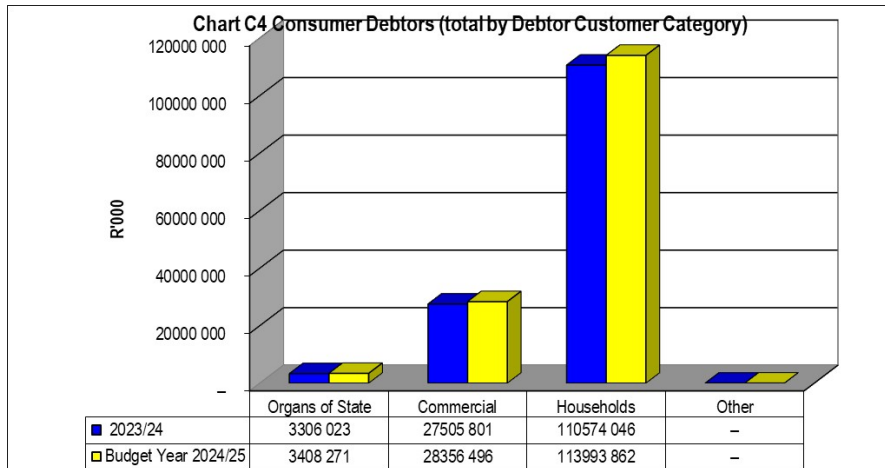


Figure 15: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
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		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	10 004	–	–	–	–	–	–	–	10 004	6 003
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	–	–	–	–	–	–	–	–	14
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	39	–	–	–	1 341	–	1 020	439	2 838	1 267
Medical Aid deductions		–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	10 043	–	–	–	1 341	–	1 020	439	12 842	7 284

The Municipality's outstanding creditors at the end of December 2024 amount to R 12.842 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 121-150 days has been paid.

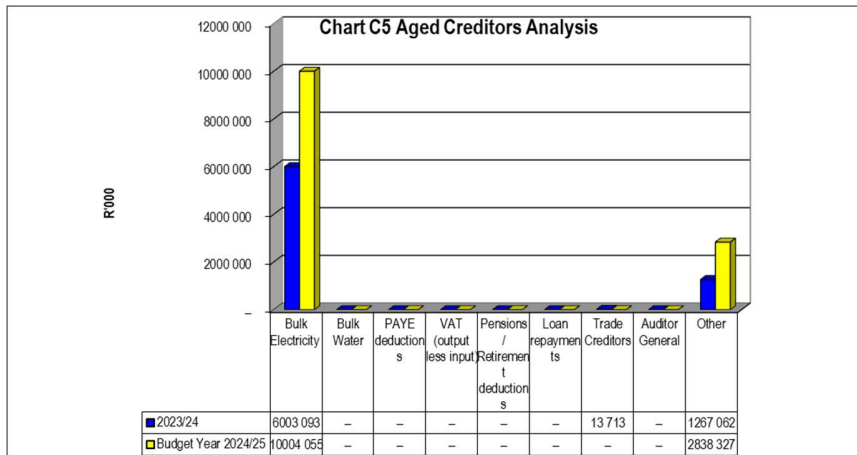


Figure 16: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December														
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		80 980	604	-	20 000	101 584
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	8,25%	0	0		21 432	141	-	-	21 573
														-
														-
														-
														-
Municipality sub-total										102 412	745	-	20 000	123 157
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									102 412	745	-	20 000	123 157

The Municipality has Call Investment accounts with a balance of R 123.157 million at the end of December 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 DECEMBER 2024

Borrowing Institution	Balance 01 December 2024	Interest Capital December 2024	Repayment December 2024	Interest Paid	Received	Balance at 31 December 2024	Percentage	Sinking Funds
	R	R	R	R	R	R	%	R
ABSA (038-7230-0992)	R 210 868,99	R -	R -	R -	R -	R 210 868,99	15,34%	
ABSA (038-7230-0993)	R 391 982,60	R -	R -	R -	R -	R 391 982,60	28,52%	
ABSA (038-7230-0994)	R 309 507,78	R -	R -	R -	R -	R 309 507,78	22,52%	
ABSA (038-7230-0995)	R 461 960,40	R -	R -	R -	R -	R 461 960,40	33,61%	
Office Equipment - Printers Sky Metro	R 30 946,18	R 303,82	R 31 250,00	R -	R -	R 0,00	0,00%	
	R 1 405 265,95	R 303,82	R 31 250,00	R -	R -	R 1 374 319,77	100%	R -

Figure 17: Long Term Liabilities

2.5 Allocation and grant receipts and expenditure

Table 15: SC6 Transfers and Grant Receipts

WC012 Cederberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
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	94 843	24 772	70 209	60 209	-		94 843
Local Government Equitable Share		65 984	71 545	71 545	23 848	53 658	53 658	-		71 545
Finance Management		2 132	2 000	2 000	-	2 000	2 000	-		2 000
EPWP Incentive		1 658	1 534	1 534	-	1 074	1 074	-		1 534
Municipal Infrastructure Grant (PMU)		894	880	880	266	767	767	-		880
Municipal Infrastructure Grant (VAT)		2 061	2 181	2 176	659	1 901	1 901	-		2 176
Regional Bulk Infrastructure Grant (VAT)		-	1 934	1 934	-	-	-	-		1 934
Water Services Infrastructure Grant (VAT)		587	1 304	1 304	-	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	-	10 000	-	-		13 469
Provincial Government:		11 993	11 326	11 326	438	6 748	6 748	-		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	438	1 362	1 362	-		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	106 169	25 210	76 957	66 957	-		106 169
Capital Transfers and Grants										
National Government:		24 443	47 842	36 098	4 391	18 064	18 064	-		36 098
Municipal Infrastructure Grant (MIG)		13 743	14 537	14 506	4 391	12 673	12 673	-		14 506
Regional Bulk Infrastructure Grant (RBIG)		-	12 897	12 897	-	-	-	-		12 897
Water Services Infrastructure Grant		3 913	8 696	8 696	-	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	2 918	12 309	12 309	-		12 893
Human Settlement Development Grant (Capital)		3 063	5 936	5 936	2 918	5 352	5 352	-		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	48 991	7 309	30 373	30 373	-		48 991
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	153 542	155 196	155 160	32 519	107 330	97 330	-		155 160

Table 16: SC7 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
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	24 875	66 442	44 739	21 704	48,5%	95 819
Local Government Equitable Share		67 058	71 545	71 545	23 848	53 658	35 772	17 886	50,0%	71 545
Finance Management		2 132	2 000	2 000	367	840	1 000	(160)	-16,0%	2 000
EPWP Incentive		1 658	1 534	1 534	195	736	767	(32)	-4,1%	1 534
Municipal Infrastructure Grant (PMU)		894	880	880	129	758	440	318	72,2%	880
Municipal Infrastructure Grant (VAT)		2 017	2 181	2 176	287	998	1 089	(92)	-8,4%	2 176
Regional Bulk Infrastructure Grant (VAT)		-	1 934	1 934	-	-	967	(967)	-100,0%	1 934
Water Services Infrastructure Grant (VAT)		551	1 304	1 304	49	153	652	(499)	-76,5%	1 304
Integrated National Electrification Grant (VAT)		32 003	1 757	-	-	-	439	(439)	-100,0%	-
Municipal Disaster Response Grant (VAT)		41	-	977	-	-	244	(244)	-100,0%	977
Integrated National Electrification Programme (INEP)		-	-	13 469	-	9 301	3 367	5 933	176,2%	13 469
Provincial Government:		8 940	11 326	13 136	453	5 919	6 116	(196)	-3,2%	13 136
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		4 903	6 288	6 288	453	3 046	3 144	(98)	-3,1%	6 288
Thusong Service Centre (Sustainability Operational Support)		1	-	119	-	-	30	(30)	-100,0%	119
CDW Support		10	151	302	-	37	113	(77)	-67,6%	302
Human Settlement Development Grant		1 756	3 844	3 871	-	2 799	1 929	871	45,1%	3 871
Financial Management Capability Grant		499	-	-	-	-	-	-	-	-
Municipal Interventions Grant (VAT)		253	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant (VAT)		520	1 043	1 556	-	37	650	(613)	-94,3%	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	-	-	250	(250)	-100,0%	1 000
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		115 294	94 462	108 955	25 328	72 362	50 854	21 507	42,3%	108 955
Capital expenditure of Transfers and Grants										
National Government:		17 601	47 842	42 610	2 240	7 769	22 613	(14 844)	-65,6%	42 610
Municipal Infrastructure Grant (MIG)		13 413	14 537	14 506	1 916	6 746	7 261	(515)	-7,1%	14 506
Regional Bulk Infrastructure Grant (RBIG)		-	12 897	12 897	-	-	6 448	(6 448)	-100,0%	12 897
Water Services Infrastructure Grant		3 913	8 696	8 696	324	1 023	4 348	(3 325)	-76,5%	8 696
Integrated National Electrification Grant (INEG)		-	11 712	-	-	-	2 928	(2 928)	-100,0%	-
Municipal Disaster Response Grant		275	-	6 512	-	-	1 628	(1 628)	-100,0%	6 512
Provincial Government:		8 679	12 893	16 311	-	246	7 301	(7 055)	-96,6%	16 311
Human Settlement Development Grant (Capital)		3 063	5 936	5 936	-	-	2 968	(2 968)	-100,0%	5 936
Municipal Interventions Grant		739	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		3 548	6 957	10 375	-	246	4 333	(4 087)	-94,3%	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	2 240	8 015	29 914	(21 899)	-73,2%	58 922
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 574	155 196	167 877	27 569	80 376	80 768	(392)	-0,5%	167 877

2.6 Councilor and board member allowances and employee benefits

Table 17: SC8 Councilor and Staff Benefits

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
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	747	2 925	2 724	201	7%	5 661
Pension and UIF Contributions		66	80	80	3	14	38	(24)	-62%	80
Medical Aid Contributions		84	89	89	11	38	43	(5)	-11%	89
Motor Vehicle Allowance		240	252	252	20	120	121	(1)	-1%	252
Cellphone Allowance		386	420	420	30	177	202	(25)	-13%	420
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 081	6 502	6 502	811	3 274	3 129	145	5%	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	367	1 953	2 293	(341)	-15%	4 511
Pension and UIF Contributions		139	167	167	18	93	83	10	12%	167
Medical Aid Contributions		46	55	55	7	33	27	6	21%	55
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		156	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		220	367	367	31	136	186	(50)	-27%	367
Cellphone Allowance		103	216	216	18	86	110	(24)	-22%	216
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	7	7	0	0	4	(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	441	2 300	2 703	(403)	-15%	5 323
% increase	4		9,3%	9,3%						9,3%
Other Municipal Staff										
Basic Salaries and Wages		86 133	98 423	98 390	7 069	47 640	49 499	(1 859)	-4%	98 390
Pension and UIF Contributions		13 564	16 171	16 171	1 213	7 070	8 132	(1 062)	-13%	16 171
Medical Aid Contributions		4 251	5 755	5 755	447	2 609	2 906	(297)	-10%	5 755
Overtime		4 841	5 779	5 779	352	2 212	2 903	(691)	-24%	5 779
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		7 048	6 940	6 940	549	3 253	3 496	(243)	-7%	6 940
Cellphone Allowance		403	355	355	28	168	179	(10)	-6%	355
Housing Allowances		340	385	385	26	143	193	(50)	-26%	385
Other benefits and allowances		5 420	6 092	6 092	492	2 881	3 071	(190)	-6%	6 092
Payments in lieu of leave		1 704	1 388	1 388	116	700	700	-	-	1 388
Long service awards		493	551	551	46	284	284	-	-	551
Post-retirement benefit obligations	2	1 300	1 463	1 463	162	992	753	239	32%	1 463
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		454	486	486	40	239	243	(4)	-2%	486
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		125 950	143 787	143 754	10 538	68 191	72 358	(4 167)	-6%	143 754
% increase	4		14,2%	14,1%						14,1%
Total Parent Municipality		136 901	155 612	155 579	11 790	73 765	78 190	(4 425)	-6%	155 579
% increase	4		13,7%	13,6%						13,6%
TOTAL SALARY, ALLOWANCES & BENEFITS		136 901	155 612	155 579	11 790	73 765	78 190	(4 425)	-6%	155 579
% increase	4		13,7%	13,6%						13,6%
TOTAL MANAGERS AND STAFF		130 819	149 110	149 077	10 979	70 491	75 061	(4 570)	-6%	149 077

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
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	2 262	#VALUE!	47 922	#VALUE!	#VALUE!	#VALUE!
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	8 603					

The Municipality has an adjusted capital budget of R 78.755 million. It has incurred expenditure of R 8.603 million on the capital budget. Most of the projects are in their procurement stages. Commitments amounting to R 839 876,80 (excl VAT) are currently captured on the system.

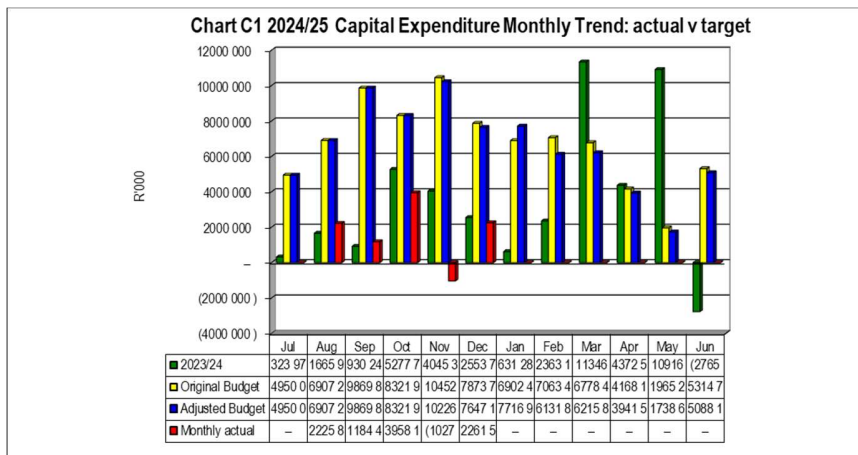


Figure 18: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

Table 19: SC13a Capital Expenditure on New Assets by Asset Class

WC012 Cederberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December										
Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 576	56 065	48 554	2 240	7 769	30 363	22 594	74,4%	48 554
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	11 712	-	-	-	5 334	5 334	100,0%	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	11 712	-	-	-	5 334	5 334	100,0%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 366	22 746	26 164	-	-	10 058	10 058	100,0%	26 164
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		3 303	3 913	7 332	-	-	2 159	2 159	100,0%	7 332
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 063	18 833	18 833	-	-	7 899	7 899	100,0%	18 833
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		7 209	19 107	19 890	2 240	7 769	12 471	4 702	37,7%	19 890
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7 209	19 107	19 890	2 240	7 769	12 471	4 702	37,7%	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	-	-	4 642	4 642	100,0%	10 122
Community Facilities	530	10 153	10 122	-	-	4 642	4 642	100,0%	10 122
Halls	530	10 153	10 122	-	-	4 642	4 642	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	20	265	610	345	56,5%	1 051
Computer Equipment		1 262	1 071	1 051	20	265	610	345	56,5%	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	1	323	1 371	1 048	76,5%	2 211
Machinery and Equipment		3 256	705	2 211	1	323	1 371	1 048	76,5%	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	2 262	8 357	38 102	29 745	78,1%	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 - M06										
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	4 093	3 848	94,0%	4 143
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1 100	1 100	-	-	1 050	1 050	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	-	-	1 050	1 050	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	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<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 Capital Expenditure on renewal of existing assets	1	253	4 143	4 143	-	246	4 093	3 848	94.0%	4 143

Table 21: SC13c Expenditure on Repairs and Maintenance by Asset Class

WC012 Cederberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December										
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		16 667	19 133	19 079	1 131	7 604	9 377	1 773	18,9%	19 079
Roads Infrastructure		7 928	9 563	9 583	535	4 522	4 801	280	5,8%	9 583
Roads		6 118	7 959	7 849	501	3 382	3 869	487	12,6%	7 849
Road Structures		1 810	1 604	1 734	33	1 140	932	(208)	-22,3%	1 734
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		684	1 053	1 053	33	263	527	264	50,1%	1 053
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		675	988	988	33	261	494	233	47,2%	988
Attenuation		8	65	65	-	2	33	31	94,7%	65
Electrical Infrastructure		668	1 275	1 275	162	301	502	201	40,0%	1 275
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		668	1 275	1 275	162	301	502	201	40,0%	1 275
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 101	954	950	35	348	473	125	26,4%	950
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		55	54	50	-	1	23	22	95,2%	50
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 046	900	900	35	347	450	103	22,9%	900
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 673	5 516	5 516	295	2 086	2 758	672	24,4%	5 516
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 567	5 401	5 373	295	2 015	2 673	658	24,6%	5 373
Waste Water Treatment Works		106	115	143	-	72	85	14	15,9%	143
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		613	772	702	71	84	316	232	73,3%	702
Landfill Sites		613	772	702	71	84	316	232	73,3%	702
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	7 986	9 530	9 676	595	4 063	4 822	758	15,7%	9 676
Community Facilities	6 955	8 160	8 279	507	3 470	4 110	639	15,6%	8 279
Halls	812	1 070	1 189	52	360	565	205	36,2%	1 189
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	80	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	23	50	50	-	1	25	24	94,4%	50
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	6 041	7 039	7 039	455	3 109	3 520	411	11,7%	7 039
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 031	1 370	1 397	88	593	712	119	16,8%	1 397
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 031	1 370	1 397	88	593	712	119	16,8%	1 397
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	64	775	664	184	201	277	76	27,5%	664
Operational Buildings	64	775	664	184	201	277	76	27,5%	664
Municipal Offices	64	775	664	184	201	277	76	27,5%	664
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		151	148	148	1	4	74	70	95,2%	148
Computer Equipment		151	148	148	1	4	74	70	95,2%	148
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		3	251	231	-	1	105	104	98,7%	231
Machinery and Equipment		3	251	231	-	1	105	104	98,7%	231
Transport Assets		4 811	3 931	3 931	341	1 901	1 966	65	3,3%	3 931
Transport Assets		4 811	3 931	3 931	341	1 901	1 966	65	3,3%	3 931
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	29 682	33 767	33 729	2 252	13 774	16 620	2 846	17,1%	33 729

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	
DECEMBER 2024	
	Amount
Bank Statement Balance	4 075 360,48
72194774	-0,00
72194480	0,00
82163324	3 690 359,68
32630263	385 000,80
Cashbook Balance	3 532 845,18
39999010203	-
39999010204	-
39999010301	53 172,56
39999010302	1 525 354,90
39999010303	-
39999010305	-607 376,94
39999010701	6 263 436,81
39999010702	845 762 266,81
39999010703	-848 521 366,52
39999010704	786 310,49
39999010705	-1 480 052,93
39999010802	-216 214,20
39999010805	-32 685,80
39999010902	104 988,47
39999010905	-104 988,47
Difference	542 515,30
Reconciling Items	Difference
Cashier Receipts	-166 892,48
Bank Deposits	200,00
Outstanding EFT Payments	-1 514 254,57
Post Office	-10 277,89
Wages, Salaries and Council	2 533 816,77
Other	-300 076,53
	542 515,30
Unreconciled Difference	0,0

Figure 19: 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 December 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: 2025-01-15