

CEDERBERG MUNICIPALITY

Monthly Budget Statement

JANUARY 2025



In-Year Report of the Municipality

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

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Glossary

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

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

Legislative Framework:

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

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

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

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

1 Part 1: In-Year Report

1.1 Mayor's Report

In terms of the MBRR section 3:

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the Municipality

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

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

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

1.1.3 Other information

None

1.2 Council Resolutions

In terms of the MBRR section 5:

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

It is recommended that:

1. The Council takes note of the Monthly Budget Statement and supporting documentation for the month January 2025.
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	47 550 851,36	288 466 506,13	268 804 055,00	19 662 451,13	7,31%
Total Operating Expenditure	445 369 180,31	451 160 155,00	465 925 617,00	35 679 289,54	254 434 588,13	266 843 686,00	- 12 409 097,87	-4,65%
<i>Surplus/(Deficit)</i>	8 601 874,31	329 504,00	57 606,00	11 871 561,82	34 031 918,00	1 960 369,00	32 071 549,00	1636,00%
Capital Transfers and Subsidies (Monetary allocations)	26 279 599,39	60 734 349,00	58 921 700,00	-	8 014 685,37	34 748 621,00	- 26 733 935,63	-76,94%
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	11 871 561,82	42 046 603,37	36 708 990,00	5 337 613,37	14,54%
Total Capital Expenditure	41 662 116,02	80 568 025,00	78 755 376,00	68 901,50	8 671 468,76	55 639 216,00	- 46 967 747,24	-84,41%

Actuals for operating revenue and expenditure were above and below YTD budget respectively. Variances for revenue was 7.31% above whilst the variance for operating expenditure was 4.65% below YTD budget.

The operating revenue realised is R 19.662 million above YTD budget while operating expenditure was R 12.409 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 46 968 million below YTD budget. The total budget is approved at R78.755 million and R 8.671 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 ending 31 January 2025.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January									
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	11 535	84 347	79 260	5 088	6,42%	135 874
Service charges - Water	32 781	33 443	33 443	3 643	18 694	19 508	(814)	-4,17%	33 443
Service charges - Waste Water Management	16 351	15 305	15 305	1 216	8 598	8 928	(330)	-3,69%	15 305
Service charges - Waste management	14 106	14 436	14 436	1 148	8 079	8 421	(342)	-4,06%	14 436
Sale of Goods and Rendering of Services	4 560	4 926	4 926	344	3 737	2 873	864	30,07%	4 926
Agency services	4 300	4 465	4 465	466	2 306	2 604	(298)	-11,46%	4 465
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 117	6 698	6 698	567	3 915	3 907	8	0,21%	6 698
Interest earned from Current and Non Current Assets	5 191	1 150	1 150	859	4 898	671	4 228	630,20%	1 150
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	970	784	784	49	430	457	(27)	-5,90%	784
Licence and permits	11	12	12	-	-	7	(7)	-100,00%	12
Operational Revenue	846	527	527	13	521	307	214	69,61%	527
Non-Exchange Revenue									
Property rates	73 693	75 998	75 998	5 500	47 227	44 332	2 895	6,53%	75 998
Surcharges and Taxes	-	1	1	-	-	1	(1)	-100,00%	1
Fines, penalties and forfeits	32 934	34 907	34 907	18 257	22 903	20 362	2 541	12,48%	34 907
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	115 294	94 462	108 955	2 850	75 212	60 538	14 674	24,24%	108 955
Interest	4 208	4 353	4 353	379	2 518	2 539	(21)	-0,83%	4 353
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 629	4 601	4 601	723	5 080	2 684	2 396	89,27%	4 601
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	9 580	19 549	19 549	-	-	11 404	(11 404)	-100,00%	19 549
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	465 983	47 551	288 467	268 804	19 662	7,31%	465 983

Variances for 10% above and below YTD budget have been identified. All the variances as result of YTD performance will be adjusted during the adjustment budget process. The reasons for the variances are as follows:

Sale of Goods and Rendering of Services: The variance is 30.07% 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 11.46% below YTD budget. This is due to the seasonal nature of, for example motor registration fees.

Interest earned from Current and Non-Current Assets: 630.20% 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.

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 69.61% 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 12.48% above YTD budget. The service provider is on site and operational. The cameras are operational. Fines issued have been accounted.

Transfers and Subsidies Operational: The variance is 24.24% above YTD budget due to various grants received. Library Grant was received in January 2025.

Operational Revenue (Non-Exchange): This variance is 89.27% 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) - M07 January									
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	11 706	82 197	87 431	(5 234)	-5,99%	149 077
Remuneration of councillors	6 081	6 502	6 502	528	3 802	3 644	158	4,32%	6 502
Bulk purchases - electricity	105 503	113 900	113 900	8 511	66 498	66 442	56	0,09%	113 900
Inventory consumed	10 927	11 172	12 143	1 060	6 289	6 721	(432)	-6,42%	12 143
Debt impairment	50 384	54 088	54 088	4 507	31 551	31 551	-		54 088
Depreciation and amortisation	42 207	31 439	31 439	2 619	18 336	18 339	(4)	-0,02%	31 439
Interest	14 961	11 926	11 926	974	6 903	6 957	(54)	-0,78%	11 926
Contracted services	56 827	27 732	42 049	3 389	22 255	21 270	985	4,63%	42 049
Transfers and subsidies	198	220	220	-	11	100	(89)	-89,15%	220
Irrecoverable debts written off	-	-	-	-	-	-	-		-
Operational costs	26 796	37 712	37 222	2 385	16 593	20 095	(3 502)	-17,43%	37 222
Losses on Disposal of Assets	666	-	-	-	-	-	-		-
Other Losses	-	7 360	7 360	-	-	4 293	(4 293)	-100,00%	7 360
Total Expenditure	445 369	451 160	465 926	35 679	254 435	266 844	(12 409)	-4,65%	465 926

Transfers and Subsidies: The variance is 89.15% 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 17.43% 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	656 783	3,31%
Total	78 755 376	8 671 469	11,01%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 84% below year-to-date budget and 11.01% 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. The consultant is in the process of compiling a business plan to submit to DWS for approval.

MIG WWTW Clanwilliam: Contractor is on site. Construction is underway. Estimated 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. The tender was adjudicated on 05 February 2025. The expected appointment date is 19 February 2025, whereafter the appeal period has lapsed.

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

WSIG - WWTW Clanwilliam: Planning and Procurement Stage. The department has completed the design and tender documents. Bid Specification Committee Meeting was scheduled for 14 February 2025.

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 has been approved. The tender was adjudicated on 5 February 2025. Within 14 day appeal period. Appointment – 19 February 2025.

Lamberts Bay Wellfield are currently in Planning, Design and EIA stage. Wadriift Reservior Tender was advertised and closed on 22 July 2024. Tender Evaluation in progress. Bid Evaluation committee was

done on 17 January 2025. Preferred Bidder CIDB Status suspended. Bidder did not comply/rectify CIDB status within given timeframe. Bid Evaluation committee was done again on 13 February 2025. Bid Adjudication committee meeting to 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 2.91 months and current ratio to 1.74:1.

1.3.2.5 Collection Rate

Total Aggregate Collection		7.January - Reporting for December in January			
		Billing For December	Collection in January	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	18 330 200	16 514 504	1 815 697	90%
2.Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!
3.Collection: Property Rates		5 528 983	5 450 594	78 389	99%
4.Total average collection: Electricity (Municipal supplied areas)		6 377 675	6 285 457	92 218	99%
5.Total average collection: Water		3 040 512	2 425 079	615 434	80%
6.Total average collection: Wastewater		1 267 690	1 045 741	221 950	82%
7.Total average collection: Refuse		1 159 218	948 163	211 055	82%
8. 7.Total average collection: Interest		956 122	359 471	596 652	38%

Figure 2: Collection Rate

The collection rate is 90% for January 2025. The cumulative collection rate is 93,4% as can be seen on the next page monthly financial ratios. The quarterly average collection is 90% for the first month of Quarter 3. 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	YTD
		Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025
1 Capital expenditure to Total expenditure	10% - 20%	8,9%	0,0%	3,3%	3,2%	5,1%	3,3%	3,8%	3,3%
2 Repairs and maintenance to PPE	8%	1,7%	0,1%	1,0%	0,3%	0,5%	0,7%	0,8%	1,0%
3 Annual collection rate	95%	91,8%	88,8%	78,2%	90,4%	93,8%	95,0%	94,5%	93,4%
4 Bad debts written off vs bad debt provision	100%	2,5%	0,0%	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	13
6 Cash/Cost coverage ratio	1 - 3 months	1,49	2,98	2,38	2,37	2,42	2,09	2,99	2,91
7 Current ratio	1.5 - 2:1	1,10	2,03	1,51	1,48	1,45	1,36	1,57	1,74
8 Capital cost as % of total operating expenditure	6% - 8%	0,1%	0,0%	0,1%	0,3%	0,3%	0,6%	0,5%	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%	0,5%
10 Net operating surplus margin	0%	-1,5%	58,3%	29,2%	17,1%	10,0%	1,2%	9,2%	11,8%
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	24
16 Irregular, fruitless and wasteful unauthorised exp.	0%								
17 Remuneration as % of total operating expenditure	25% - 40%	33,0%	36,9%	30,2%	31,5%	32,1%	33,2%	33,7%	33,8%
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%	8,7%
19 Capital budget implementation indicator	95% - 100%	75,3%	0,0%	18,8%	15,7%	24,5%	15,7%	18,0%	15,6%
20 Operating expenditure budget implementation indicator	95% - 100%	86,1%	78,2%	95,4%	93,9%	93,0%	99,2%	96,1%	95,3%
21 Operating revenue budget implementation indicator	95% - 100%	88,2%	182,3%	131,4%	110,7%	101,5%	99,6%	105,0%	107,3%
22 Billed revenue budget implementation indicator	95% - 100%	101,3%	149,8%	122,8%	114,1%	109,2%	106,2%	104,5%	104,0%

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				Notes/Comments
 National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003				
Municipality Self-Assessment				
Certificate of Compliance: Municipal Debt Relief Conditions for Application				
Period		Jan'25		
National Financial Year		2024/25		
Demarcation Code of Municipality being assessed		WC012		
District	West Coast			
Demarcation Description	Cederberg			
I, G.F. Mattheyse , 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) Choose from drop down list				
6.3 Maintaining the Eskom and bulk water current account –				
<i>Condition 6.12 (current account for the purpose of the account for a single month's consumption)</i>				
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes	Invoices for November and December received late January 2025	
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muniuploadportal.treasury.gov.za/ ?	Yes		
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes		
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "new arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	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.muniuploadportal.treasury.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 mSCOA 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)				
2024/25 Assesed MTREF				
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/guidelines/ages/funding.aspx ?	Yes		
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes		
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (also property rates), the provision for debt impairment (aligning with the historic collection trend) should equal to 20 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to "balance the budget and meet a 100% debt repayment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i>	Yes		
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to balance the budget and there is no net alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No".</i>	Yes		
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	N/A - the MTREF is funded		
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/A		
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7- Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations align with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes		
6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	The tariff tool has been completed with the submission of the budget on 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: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The municipality has completed the consolidation exercise for all business and residential properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.	
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? <i>Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No	The Municipality does not have flo-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 narrative the indigent information in the required MF format.</i>	Yes	Indigents are limited to the National Limit for FBS of 6k and 50kWh. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.
6.6	Supporting evidence: The National Treasury and/or provincial Treasury's related budget assessment confirms the municipality's relevant MTREF, related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
6.7	Maintain minimum average quarterly collection of property rates and services charges		
6.7.1	- Has the municipality achieved a minimum of 90 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMun Upload Portal? <i>Note: - although the norm and standard for collection (MFMA Circular No. 71) is a 90 percent threshold, municipalities under the third and fourth phases are exempt from the 90 percent threshold.</i>	Yes	The cumulative collection rate is 93.4%. The collection rate for January is 90%
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: - 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. - 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	
6.7.2.1	- the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	6.7.1 = Yes	
6.7.2.2	- the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes	
6.7.2.3	- the municipality before its February 2024 attempts to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied areas) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure(s).....	6.7.1 = Yes	
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes	The municipality replaces all prepaid electricity 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.
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes	
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabular 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
6.8	Municipality's Completeness of the revenue base		
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
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variance 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	
6.8.2	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://uploadportal.treasury.gov.za/ ?	Yes	
6.9	Monitor and report on implementation		
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	
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 typing error and must refer to 6.9.1.</i>	6.9.1 = Yes	
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	
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury (Municipal Financial Recovery Service (MFRS) timely via the GoMun Upload Portal https://uploadportal.treasury.gov.za/ ?	No FRP	
6.10	Provincial Treasury Note - Provincial Treasury certification of municipal compliance - in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:		
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	
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 4.1.3 of MFMA Circular no. 124) and timely uploaded the compliance certificate via the GoMun Upload Portal https://uploadportal.treasury.gov.za/ ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	
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 FRP failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.9.1.</i>	No	
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resource):		
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGS) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	
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 request to exempt the municipality from MFMA s.21.</i>	Yes	The Municipality meets its commitments to pay the current Eskom accounts and bulk water accounts.
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 revenues.	Yes	
6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury; Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note: - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes	
6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note: - the duration of the Municipal Debt Relief programme falls to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 21 of the Electricity Regulation Act, 2006 (Act no. 44 of 2006), and such application must be provided by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement signed with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006 in</i>	No	
PF: HOD/ NT / MM Name: <u>MR. GP. MATTHEW</u> Signature of HOD/ NT/ MM: <u>1410 01 2025</u>			

Figure 4: Municipal Compliance Certificate Municipal Debt Relief

Figure 7: Monthly Collection Performance per service

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

Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2	Summary - Quarter 3				Q3	Summary - Quarter 4				Q4
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	67 127 649	58 966 254	8 171 446	88%	88%	\$4 264 141	\$4 471 857	(207 666)	100%	100%	18 330 281	16 514 554	1 815 697	90%	90%	-	-	-	-	#DIV/0!
2.Collection <u>exc</u> Eskom supplied areas	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-	-	#DIV/0!
3.Collection <u>Property Rates</u>	23 774 941	20 242 939	3 532 882	85%	83%	16 270 848	17 489 543	(1 188 735)	107%	107%	5 528 843	5 450 534	78 309	99%	99%	-	-	-	-	#DIV/0!
4.Total average collection: <u>Electricity</u> (Municipal supplied areas)	26 669 257	24 921 093	1 688 164	94%	94%	21 138 821	22 230 720	(1 091 908)	105%	105%	6 377 475	6 285 457	92 018	99%	99%	-	-	-	-	#DIV/0!
5.Total average collection: <u>Water</u>	7 951 718	6 901 413	1 050 305	87%	79%	7 378 161	7 338 700	41 462	99%	99%	3 945 512	2 425 678	1 519 834	61%	61%	-	-	-	-	#DIV/0!
6.Total average collection: <u>Wastewater</u>	3 920 844	2 911 934	1 008 910	74%	73%	3 788 746	3 149 821	638 924	83%	83%	1 267 696	1 045 741	221 955	83%	82%	-	-	-	-	#DIV/0!
7.Total average collection: <u>Rates</u>	3 386 163	2 695 890	720 283	79%	79%	3 300 235	2 830 576	469 679	86%	85%	1 159 218	948 183	211 055	82%	82%	-	-	-	-	#DIV/0!
8.Total average collection: <u>Interest</u>	2 084 706	1 923 626	161 080	92%	92%	2 027 511	1 954 386	73 125	97%	97%	996 121	959 471	366 650	98%	98%	-	-	-	-	#DIV/0!

Figure 8: Collection Rate per Quarter

Collection Rate Assessment											
Total Aggregate Collection			7. January - Reporting for December in January				Summary - Quarter 3				Q1
			Billing For December	Collection in January	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
1. Collection for whole demarcation			18 330 200	16 514 504	1 815 697	90%	18 330 200	16 514 504	1 815 697	90%	90%
2. Collection excl Eskom supplied areas			-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3. Collection: Property Rates			5 528 983	5 450 594	78 389	99%	5 528 983	5 450 594	78 389	99%	99%
4. Total average collection: Electricity (Municipal supplied areas)			6 377 675	6 285 457	92 218	99%	6 377 675	6 285 457	92 218	99%	99%
5. Total average collection: Water			3 040 512	2 425 079	615 434	80%	3 040 512	2 425 079	615 434	80%	80%
6. Total average collection: Wastewater			1 267 690	1 045 741	221 950	82%	1 267 690	1 045 741	221 950	82%	82%
7. Total average collection: Refuse			1 159 218	948 163	211 055	82%	1 159 218	948 163	211 055	82%	82%
8. 7. Total average collection: Interest			956 122	359 471	596 652	38%	956 122	359 471	596 652	38%	38%

Complete This Section			Quarter 3 Performance Per Ward								
			7. January								Q3
Services	Electricity Supplier	Ward Name & Number	Billing For December	Collection for December in January	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	376 146	260 020	116 126	69%	376 146	260 020	116 126	69%	69%
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Water			3 886	8 212	0	211%	3 886	8 212	(4 326)	211%	211%
Refuse			3 359	5 558	0	165%	3 359	5 558	(2 199)	165%	165%
Waste Water			-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Interest	71 962	1 507	70 454	2%	71 962	1 507	70 454	2%	2%		
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	883 552	849 094	34 458	96%	883 552	849 094	34 458	96%	96%
Electricity			2 059 712	2 233 073	0	108%	2 059 712	2 233 073	(173 361)	108%	108%
Water			530 231	523 936	6 295	99%	530 231	523 936	6 295	99%	99%
Refuse			252 713	221 989	30 724	88%	252 713	221 989	30 724	88%	88%
Waste Water			288 755	274 443	14 312	95%	288 755	274 443	14 312	95%	95%
Interest	95 928	74 990	20 938	78%	95 928	74 990	20 938	78%	78%		
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 406 531	1 317 676	88 854	94%	1 406 531	1 317 676	88 854	94%	94%
Electricity			3 411 186	3 094 410	316 777	91%	3 411 186	3 094 410	316 777	91%	91%
Water			1 217 821	1 016 067	201 754	83%	1 217 821	1 016 067	201 754	83%	83%
Refuse			447 129	377 371	69 758	84%	447 129	377 371	69 758	84%	84%
Waste Water			546 867	440 357	106 511	81%	546 867	440 357	106 511	81%	81%
Interest	277 719	106 704	171 015	38%	277 719	106 704	171 015	38%	38%		
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	739 526	703 865	35 661	95%	739 526	703 865	35 661	95%	95%
Electricity			307 555	387 675	0	126%	307 555	387 675	(80 120)	126%	126%
Water			665 975	309 546	356 430	46%	665 975	309 546	356 430	46%	46%
Refuse			187 192	118 561	68 631	63%	187 192	118 561	68 631	63%	63%
Waste Water			178 905	106 795	72 110	60%	178 905	106 795	72 110	60%	60%
Interest	221 248	72 860	148 389	33%	221 248	72 860	148 389	33%	33%		
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 380 910	1 656 404	0	120%	1 380 910	1 656 404	(275 494)	120%	120%
Electricity			597 587	569 498	28 089	95%	597 587	569 498	28 089	95%	95%
Water			622 159	566 708	55 451	91%	622 159	566 708	55 451	91%	91%
Refuse			260 593	223 306	37 287	86%	260 593	223 306	37 287	86%	86%
Waste Water			228 472	195 256	33 216	85%	228 472	195 256	33 216	85%	85%
Interest	193 334	94 183	99 151	49%	193 334	94 183	99 151	49%	49%		
Property Rates Tax	Eskom supplied	Ward 6	742 319	663 535	78 784	89%	742 319	663 535	78 784	89%	89%
Electricity			1 634	802	833	49%	1 634	802	833	49%	49%
Water			439	609	0	139%	439	609	(170)	139%	139%
Refuse			8 231	1 377	6 854	17%	8 231	1 377	6 854	17%	17%
Waste Water			24 690	28 889	0	117%	24 690	28 889	(4 199)	117%	117%
Interest	95 932	9 226	86 705	10%	95 932	9 226	86 705	10%	10%		

Figure 9: Monthly Collection

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

1.3.3.5 Indigent Information



National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))

Instruction - complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)

Description	Ref	As Per Debt Relief Application		2024/2025 - Monthly Monitoring															
		Current Year - 2024/2025		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																		
Water: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HH's with piped water inside dwelling								2 167	2 227	2 289	2 320	2 372	2 380	2 338					
Indigent HH's with piped water inside yard (but not in dwelling)																			
Indigent HH's using public tap (at least min service level)	2																		
Indigent HH's with other water supply (at least min service level)	4																		
Total no. of indigent HH's receiving Minimum Service Level and Above sub-total	3							2 167	2 227	2 289	2 320	2 372	2 380	2 338					
Indigent HH's using public tap (< min service level)	3																		
Indigent HH's with other water supply (< min service level)	4																		
Indigent HH's with No water supply	4																		
Total no. of indigent HH's receiving - Below Minimum Service Level sub-total	5																		
Total number of registered indigent households	5							2 167	2 227	2 289	2 320	2 372	2 380	2 338					
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	2 338					
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							2 167	2 227	2 289	2 320	2 372	2 380	2 338					
Status of unlimited supply of Water:																			
Number of indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month																			
Number of indigent HH's NOT metered currently receiving unlimited supply - Water																			
Total number of registered indigent households receiving unlimited supply - Water	11																		
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	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	5							5	27	6	6	2	2	2					
Indigent HH's with Electricity (< min service level)	5																		
Indigent HH's with Electricity - prepaid (< min service level)								2 071	2 109	2 166	2 172	2 260	2 278	2 289					
Indigent HH's with other energy sources																			
Total no. of indigent HH's receiving - Below Minimum Service Level sub-total	5							2 076	2 136	2 172	2 178	2 262	2 280	2 291					
Total number of registered indigent households	5							2 076	2 136	2 172	2 178	2 262	2 280	2 291					
Status of Electricity meters:																			
Number of indigent HH's with prepaid Electricity								2 071	2 109	2 166	2 172	2 260	2 278	2 289					
Number of indigent HH's with conventional metered Electricity								5	27	6	6	2	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							2 076	2 136	2 172	2 178	2 262	2 280	2 291					
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	13																		
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																		
Number of ALL Households receiving Free Basic Service (including registered indigent households)	7																		
Water (6 kilolitres per household per month)								2 167	2 227	2 289	2 320	2 372	2 380	2 238					
Electricity/other energy (50kwh per household per month)								2 076	2 136	2 166	2 172	2 260	2 278	2 289					
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																			
Water (6 kilolitres per household per month)																			
Electricity/other energy (50kwh per household per month)																			
Cost of Free Basic Services provided to ALL Households in - Informal Fomel Settlements (R'000)																			
Water (6 kilolitres per household per month)																			
Electricity/other energy (50kwh per household per month)																			
Total cost of FBS Water and Electricity provided to ALL Households	8																		
Highest level of free service provided per household (ALL Households)																			
Property rates (R value threshold)								6	6	6	6	6	6	6					
Water (kilolitres per household per month)																			
Sanitation (kilolitres per household per month)																			
Sanitation (Rand per household per month)								245	245	245	245	245	245	245					
Electricity (kwh per household per month)								50	50	50	50	50	50	50					
Refuse (average litres per week)								240	240	240	240	240	240	240					
Revenue cost of subsidised services provided for ALL Households (R'000)	9																		
Residential Category - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)																		
PSI Category - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(b)																		
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																			
Water (in excess of 6 kilolitres per indigent household per month)	15																		
Sanitation (in excess of free sanitation service to indigent households)	16																		
Electricity/other energy (in excess of 50 kwh per indigent household per month)																			
Refuse (in excess of one removal a week for indigent households)																			
Municipal Housing - rental rebates	6																		
Housing - top structure subsidies																			
Other																			
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	218 755 000	218 755 000	-
PSI	495	495	0	97 841 000	97 841 000	-
PBO	12	12	0	11650 000	11650 000	-
Multi Use	0	0	0	-	-	-
Vacant	715	715	0	201734 000	201734 000	-
POW	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	2775162,15	2829610,81	-54448,66	2775162,15	2829610,81	-54448,66
Industrial	7191,42	7191,42	0,00	7191,42	7191,42	0,00
Business and Commercial	1562906,51	1369433,13	193473,38	1562906,51	1373447,77	189458,74
Agricultural	1313137,69	1038468,08	274669,61	1313137,69	1037553,79	275583,90
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	158268,87	84779,24	243048,11	158268,87	84779,24
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	4890,74	-4890,74	0,00	1869,12	-1869,12
Total	<u>6266315,48</u>	<u>5508094,60</u>	<u>758220,88</u>	<u>6266315,48</u>	<u>5508173,33</u>	<u>758142,15</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. The municipality is waiting on the new template to address the differences.

JANUARY 2025: 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	31/03/2025	an assessment was done investigating for all the properties.	Not Yet Started				2025/02/14	#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	31/03/2025	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	31/03/2025	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	31/03/2025	NT should assist						
5		The tool does bill the PST's properties and the municipality does not bill them	Need NT intervention	NT	31/03/2025	NT should assist						
6		Most of the Agricultural properties, are not been billed by the municipality	Need to be investigated	MFIP Advisor	31/03/2025	Will compile a list of properties not billed by the municipality, and investigate when to go through the valuation roll						
5		some properties do not have the standardised property category	To check the whole population	Mun	31/03/2025							
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	31/03/2025							
2		New / revised recon template to be issued by the NT	Revised recon tool to allow the Mun 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 Posses 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										

Figure 12: Property Rates Variances Action Plan

1.3.3.7 Reconciliation of payments to Bulk Suppliers

Payment per mSCOA Data Strings							9 658 213,19		
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 12 February 2025	
6627012482	Eskom	Bulk Purchases	17.12.2024	16.01.2025	14-01-2025	1 683 758,93	M05	M07 String	
6779486465	Eskom	Bulk Purchases	17.12.2024	16.01.2025	14-01-2025	3 316 683,74	M05	M07 String	
8260124924	Eskom	Bulk Purchases	19.12.2024	18.01.2025	16-01-2025	669 070,83	M05	M07 String	
9571810478	Eskom	Bulk Purchases	19.12.2024	18.01.2025	16-01-2025	3 491 939,72	M05	M07 String	
5633644454	Eskom	Bulk Purchases	19.12.2024	18.01.2025	16-01-2025	479 292,73	M05	M07 String	
9003055662	Eskom	Bulk Purchases	08-01-2025	07-02-2025	06-02-2025	2 459,16	M05	M07 String	
5421499776	Eskom	Bulk Purchases	07-01-2025	01-02-2025	30-01-2025	9 067,81	M06	M07 String	
8774598833	Eskom	Bulk Purchases	14-01-2025	13-02-2025	11-02-2025	3 940,27	M06	M07 String	
							9 656 213,19		
Difference							(2 000,00)		
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	
8287424551	Eskom	Bulk Purchases	18.12.2024	17.01.2025	16-01-2025	270 339,66	M05	Internal Usage not included in string	
5377939292	Eskom	Bulk Purchases	19.12.2024	18.01.2025	16-01-2025	5 953,78	M05	Internal Usage not included in string	
6897791850	Eskom	Bulk Purchases	20.12.2024	14.01.2025	13-01-2025	3 686,57	M05	Internal Usage not included in string	
8926469644	Eskom	Bulk Purchases	26-12-2024	20-01-2025	16-01-2025	20 813,93	M05	Internal Usage not included in string	
9792412008	Eskom	Bulk Purchases	23.12.2024	17.01.2025	13-01-2025	24 517,46	M05	Internal Usage not included in string	
9622581180	Eskom	Bulk Purchases	30-12-2024	24-01-2025	23-01-2025	34 884,97	M05	Internal Usage not included in string	
6983620040	Eskom	Bulk Purchases	16.12.2024	15.01.2025	14-01-2025	20 680,57	M05	Internal Usage not included in string	
5710236842	Eskom	Bulk Purchases	16.12.2024	15.01.2025	14-01-2025	66 335,00	M05	Internal Usage not included in string	
5001886097	Eskom	Bulk Purchases	07-01-2025	01-02-2025	30-01-2025	1 510,42	M05	Internal Usage not included in string	
9251775291	Eskom	Bulk Purchases	12-01-2025	11-02-2025	06-02-2025	129 266,48	M06	Internal Usage not included in string	
8287424551	Eskom	Bulk Purchases	13-01-2025	12-02-2025	11-02-2025	284 736,75	M06	Internal Usage not included in string	
7460413421	Eskom	Bulk Purchases	07-01-2025	01-02-2025	30-01-2025	3 448,72	M06	Internal Usage not included in string	
							866 174,31		

The table above indicates the Bulk Current Account Reconciliation statement for January 2025 to mSCOA data string uploaded for January 2025. The difference of the R 2 000 above was due to an error in the vote used.

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	14-01-2025	1 683 758,93	1 683 758,93	-	M06	M07 String
2	6779486465	Eskom	Bulk Purchases	17.12.2024	16.01.2025	14-01-2025	3 316 683,74	3 316 683,74	-	M06	M07 String
3	8260124924	Eskom	Bulk Purchases	19.12.2024	18.01.2025	16-01-2025	669 070,83	669 070,83	-	M06	M07 String
4	9571810478	Eskom	Bulk Purchases	19.12.2024	18.01.2025	16-01-2025	3 491 939,72	3 491 939,72	-	M06	M07 String
5	5633644454	Eskom	Bulk Purchases	19.12.2024	18.01.2025	16-01-2025	479 292,73	479 292,73	-	M06	M07 String
6	5001886097	Eskom	Bulk Purchases	08.12.2024	31.12.2024	19.12.2024	1 514,59	-	-	M06	Internal Usage not included in string
7	7039295180	Eskom	Bulk Purchases				Account closed				Account closed
8	9871219263	Eskom	Bulk Purchases				Account closed				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	16-01-2025	270 339,66	270 339,66	-	M06	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	19.12.2024	18.01.2025	16-01-2025	5 953,78	5 953,78	-	M06	Internal Usage not included in string
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	13-01-2025	3 686,57	3 686,57	-	M06	Internal Usage not included in string
15	8926469644	Eskom	Bulk Purchases	26.12.2024	20-01-2025	16-01-2025	20 813,93	20 813,93	-	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	13-01-2025	24 517,46	24 517,46	-	M06	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	06.12.2024	31.12.2024	19-12-2024	3 686,57	3 686,57	-	M06	Internal Usage not included in string
19	9252581180	Eskom	Bulk Purchases	30.12.2024	24-01-2025	23-01-2025	34 884,97	34 884,97	-	M06	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases	16.12.2024	15.01.2025	14-01-2025	20 680,57	20 680,57	-	M06	Internal Usage not included in string
21	5710236842	Eskom	Bulk Purchases	16.12.2024	15.01.2025	14-01-2025	66 335,00	66 335,00	-	M06	Internal Usage not included in string
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
							10 168 899,93	10 225 555,77	-56 655,84		
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 February 2025
1	6627012482	Eskom	Bulk Purchases	17-01-2025	17-02-2025		1 921 820,15	-	1 921 820,15	M07	Not yet due at reporting date
2	6779486465	Eskom	Bulk Purchases	17-01-2025	17-02-2025		3 247 685,76	-	3 247 685,76	M07	Not yet due at reporting date
3	8260124924	Eskom	Bulk Purchases	17-01-2025	17-02-2025		661 407,34	-	661 407,34	M07	Not yet due at reporting date
4	9571810478	Eskom	Bulk Purchases	17-01-2025	17-02-2025		3 348 847,64	-	3 348 847,64	M07	Not yet due at reporting date
5	5633644454	Eskom	Bulk Purchases	17-01-2025	17-02-2025		580 134,39	-	580 134,39	M07	Not yet due at reporting date
6	5001886097	Eskom	Bulk Purchases	07-01-2025	01-02-2025	30-01-2025	1 510,42	1 510,42	-	M07	Internal Usage not included in string
7	7039295180	Eskom	Bulk Purchases				Account closed				Account closed
8	9871219263	Eskom	Bulk Purchases				Account closed				Account closed
9	9251775291	Eskom	Bulk Purchases	12-01-2025	11-02-2025	06-02-2025	129 266,48	-	129 266,48	M07	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	13-01-2025	11-02-2025		284 736,75	-	284 736,75	M07	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	16-01-2025	15-02-2025		6 007,30	-	6 007,30	M07	Not yet due at reporting date
12	9003055662	Eskom	Bulk Purchases	08-01-2025	07-02-2025	06-02-2025	2 459,16	2 459,16	-	M07	M07 String
13	9581081208	Eskom	Bulk Purchases	27-01-2025	21-02-2025		3 633,80	-	3 633,80	M07	Not yet due at reporting date
14	6897791850	Eskom	Bulk Purchases	21-01-2025	15-02-2025		3 448,72	-	3 448,72	M07	Not yet due at reporting date
15	8926469644	Eskom	Bulk Purchases	21-01-2025	15-02-2025		15 333,78	-	15 333,78	M07	Not yet due at reporting date
16	7486207260	Eskom	Bulk Purchases	07-01-2025	01-02-2025		-38 455,50	-	-38 455,50	M07	Account in credit
17	9792412008	Eskom	Bulk Purchases	27-01-2025	21-02-2025		61 679,79	-	61 679,79	M07	Not yet due at reporting date
18	7460413421	Eskom	Bulk Purchases	07-01-2025	01-02-2025	30-01-2025	3 448,72	3 448,72	-	M07	Internal Usage not included in string
19	9252581180	Eskom	Bulk Purchases	28-01-2025	22-02-2025		10 993,71	-	10 993,71	M07	Not yet due at reporting date
20	6983620040	Eskom	Bulk Purchases	16-01-2025	15-02-2025		24 300,57	-	24 300,57	M07	Not yet due at reporting date
21	5710236842	Eskom	Bulk Purchases	16-01-2025	15-02-2025		78 486,60	-	78 486,60	M07	Not yet due at reporting date
22	6829354180	Eskom	Bulk Purchases	21-01-2025	15-02-2025		13 587,40	-	13 587,40	M07	Not yet due at reporting date
23	5421499776	Eskom	Bulk Purchases	07-01-2025	01-02-2025	30-01-2025	9 067,81	9 067,81	-	M07	M07 String
24	8774598833	Eskom	Bulk Purchases	14-01-2025	13-02-2025	11-02-2025	3 940,27	3 940,27	-	M07	M07 String
							10 373 350,06	434 429,61	9 938 920,45		

Figure 13: Bulk Electricity - Summary of Invoices & Payments

No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	December 2024				
							Invoice	Bank Statement	Amount		
1	22107729	101686231	Dept Water and Sanitation	Bulk water	30-11-2024	30-12-2024	28-01-2025	2 357,02	2 357,02	-	M05
2	22107765	101686271	Dept Water and Sanitation	Bulk water	30-11-2024	30-12-2024	28-01-2025	1 355,06	1 355,06	-	M05
3	22107783	101686308	Dept Water and Sanitation	Bulk water	30-11-2024	30-12-2024	28-01-2025	4 837,08	4 837,08	-	M05
4	22109157	101686931	Dept Water and Sanitation	Bulk water	30-11-2024	30-12-2024	28-01-2025	3 375,21	3 375,21	-	M05
5	22109184	101686971	Dept Water and Sanitation	Bulk water	30-11-2024	30-12-2024	28-01-2025	1 046,95	1 046,95	-	M05
6	22107694	101696151	Dept Water and Sanitation	Bulk water	30-11-2024	30-12-2024	28-01-2025	735,10	735,10	-	M05
7	22091807	101681401	Dept Water and Sanitation	Bulk water	30-11-2024	30-12-2024	28-01-2025	5 088,00	5 088,00	-	M05
8	22091825	101681411	Dept Water and Sanitation	Bulk water	30-11-2024	30-12-2024	28-01-2025	3 180,00	3 180,00	-	M05
9	22110797	100258300	Dept Water and Sanitation	Bulk water	30-11-2024	30-12-2024	12-12-2024	26 268,90	26 268,90	-	M05
		101697201						583,00	583,00	-	
10	22107738	101696169	Dept Water and Sanitation	Bulk water	30-11-2024	30-12-2024	28-01-2025	1 706,96	1 706,96	-	M05
11	22107747	101696176	Dept Water and Sanitation	Bulk water	30-11-2024	30-12-2024	28-01-2025	210,83	210,83	-	M05
12	22109175	101696231	Dept Water and Sanitation	Bulk water	30-11-2024	30-12-2024	28-01-2025	169,73	169,73	-	M05
13	22114016		Dept Water and Sanitation	Bulk water				-	-	-	M05
								50 913,84	50 913,84	-	
							January 2025				
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount		
1	22107729	101686231	Dept Water and Sanitation	Bulk water	31-12-2024	30-01-2025	28-01-2025	2 357,02	2 357,02	-	M06
2	22107765	101686271	Dept Water and Sanitation	Bulk water	31-12-2024	30-01-2025	28-01-2025	1 355,06	1 355,06	-	M06
3	22107783	101686308	Dept Water and Sanitation	Bulk water	31-12-2024	30-01-2025	28-01-2025	4 837,08	4 837,08	-	M06
4	22109157	101696231	Dept Water and Sanitation	Bulk water	31-12-2024	30-01-2025	28-01-2025	169,73	169,73	-	M06
5	22109184	101686971	Dept Water and Sanitation	Bulk water	31-12-2024	30-01-2025	28-01-2025	1 046,95	1 046,95	-	M06
6	22107694	101696151	Dept Water and Sanitation	Bulk water	31-12-2024	30-01-2025	28-01-2025	735,10	735,10	-	M06
7	22091807	101681401	Dept Water and Sanitation	Bulk water	31-12-2024	30-01-2025	28-01-2025	5 088,00	5 088,00	-	M06
8	22091825	101681411	Dept Water and Sanitation	Bulk water	31-12-2024	30-01-2025	28-01-2025	3 180,00	3 180,00	-	M06
9	22110797	100258300	Dept Water and Sanitation	Bulk water	31-12-2024	30-01-2025	28-01-2025	33 584,04	33 584,04	-	M06
		101697201						583,00	583,00	-	M06
10	22107738	101696169	Dept Water and Sanitation	Bulk water	31-12-2024	30-01-2025	28-01-2025	1 706,96	1 706,96	-	M06
11	22107747	101696176	Dept Water and Sanitation	Bulk water	31-12-2024	30-01-2025	28-01-2025	210,83	210,83	-	M06
12	22109175	101686931	Dept Water and Sanitation	Bulk water	31-12-2024	30-01-2025	28-01-2025	3 375,21	3 375,21	-	M06
13	22114016		Dept Water and Sanitation	Bulk water				-	-	-	M06
								58 228,98	58 228,98	-	

November invoices (due in December) were received late January 2025.

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 - M07 January									
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	5 500	47 227	44 332	2 895	7%	75 998
Service charges	190 639	199 058	199 058	17 542	119 718	116 117	3 601	3%	199 058
Investment revenue	5 191	1 150	1 150	859	4 898	671	4 228	630%	1 150
Transfers and subsidies - Operational	115 294	94 462	108 955	2 850	75 212	60 538	14 674	0	108 955
Other own revenue	69 155	80 822	80 822	20 800	41 411	47 146	(5 735)	-12%	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	465 983	47 551	288 467	268 804	19 662	7%	465 983
Employee costs	130 819	149 110	149 077	11 706	82 197	87 431	(5 234)	-6%	149 077
Remuneration of Councillors	6 081	6 502	6 502	528	3 802	3 644	158	4%	6 502
Depreciation and amortisation	42 207	31 439	31 439	2 619	18 336	18 339	(4)	-0%	31 439
Interest	14 961	11 926	11 926	974	6 903	6 957	(54)	-1%	11 926
Inventory consumed and bulk purchases	116 430	125 072	126 043	9 571	72 787	73 163	(375)	-1%	126 043
Transfers and subsidies	198	220	220	-	11	100	(89)	-89%	220
Other expenditure	134 672	126 892	140 719	10 281	70 399	77 210	(6 811)	-9%	140 719
Total Expenditure	445 369	451 160	465 926	35 679	254 435	266 844	(12 409)	-5%	465 926
Surplus/(Deficit)	8 602	330	58	11 872	34 032	1 960	32 072	1636%	58
Transfers and subsidies - capital (monetary allocations)	26 280	60 734	58 922	-	8 015	34 749	##	-77%	58 922
Transfers and subsidies - capital (in-kind)	5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	40 432	61 064	58 979	11 872	42 047	36 709	5 338	15%	58 979
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	40 432	61 064	58 979	11 872	42 047	36 709	5 338	15%	58 979
Capital expenditure & funds sources									
Capital expenditure	41 662	80 568	78 755	69	8 671	55 639	(46 968)	-84%	78 755
Capital transfers recognised	26 280	60 734	58 922	-	8 015	37 950	(29 935)	-79%	58 922
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 383	19 834	19 834	69	657	17 689	(17 033)	-96%	19 834
Total sources of capital funds	41 662	80 568	78 755	69	8 671	55 639	(46 968)	-84%	78 755
Financial position									
Total current assets	123 084	54 183	54 183	-	180 563	-	-	-	54 183
Total non current assets	684 008	862 005	862 005	-	673 549	-	-	-	862 005
Total current liabilities	105 357	40 370	40 370	-	103 549	-	-	-	40 370
Total non current liabilities	123 166	135 968	135 968	-	129 948	-	-	-	135 968
Community wealth/Equity	578 568	739 850	739 850	-	620 615	-	-	-	739 850
Cash flows									
Net cash from (used) operating	80 491	90 941	90 941	(3 568)	70 843	65 920	(4 923)	-7%	90 941
Net cash from (used) investing	(46 273)	(80 568)	(80 568)	141	(7 878)	(55 278)	(47 400)	86%	(80 568)
Net cash from (used) financing	(1 738)	(1 747)	(1 747)	12	(942)	(855)	87	-10%	(1 747)
Cash/cash equivalents at the month/year end	61 258	10 155	10 155	123 282	123 282	11 317	(111 965)	-989%	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	18 024	9 493	5 676	4 729	4 014	5 451	26 575	75 184	149 146
Creditors Age Analysis									
Total Creditors	10 154	732	-	-	-	-	1 020	439	12 345

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January										
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										
Revenue - Functional										
Governance and administration		164 107	157 067	158 218	7 606	100 071	92 054	8 017	9%	158 218
Executive and council		53 691	56 582	56 582	-	38 695	33 006	5 689	17%	56 582
Finance and administration		110 415	100 485	101 636	7 606	61 376	59 048	2 328	4%	101 636
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		48 307	63 376	63 485	18 965	31 629	37 010	(5 382)	-15%	63 485
Community and social services		7 920	15 149	15 232	493	3 645	8 868	(5 223)	-59%	15 232
Sport and recreation		3 031	3 600	3 600	226	2 393	2 100	294	14%	3 600
Public safety		32 537	34 847	34 847	18 246	22 791	20 327	2 463	12%	34 847
Housing		4 819	9 780	9 807	-	2 799	5 715	(2 916)	-51%	9 807
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9 813	6 560	7 660	693	4 388	4 239	149	4%	7 660
Planning and development		2 513	2 095	2 095	227	2 082	1 222	860	70%	2 095
Road transport		7 299	4 465	5 565	466	2 306	3 017	(711)	-24%	5 565
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		263 574	285 222	295 542	20 287	160 393	170 250	(9 856)	-6%	295 542
Energy sources		166 072	166 652	170 442	14 158	102 599	98 635	3 964	4%	170 442
Water management		40 835	78 784	75 147	3 713	26 332	44 594	(18 262)	-41%	75 147
Waste water management		30 274	21 174	31 341	1 267	19 750	16 164	3 585	22%	31 341
Waste management		26 393	18 612	18 612	1 149	11 712	10 857	856	8%	18 612
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	485 801	512 224	524 905	47 551	296 481	303 553	(7 071)	-2%	524 905
Expenditure - Functional										
Governance and administration		121 832	123 752	124 781	9 208	65 169	70 812	(5 643)	-8%	124 781
Executive and council		13 539	13 899	13 890	984	8 546	7 718	828	11%	13 890
Finance and administration		107 178	108 639	109 676	8 137	55 919	62 396	(6 476)	-10%	109 676
Internal audit		1 115	1 215	1 215	86	704	698	5	1%	1 215
Community and public safety		65 436	78 357	78 502	5 625	42 893	45 763	(2 870)	-6%	78 502
Community and social services		9 409	12 758	11 775	688	5 158	6 385	(1 227)	-19%	11 775
Sport and recreation		12 695	14 485	14 485	1 112	7 331	8 450	(1 119)	-13%	14 485
Public safety		39 158	44 657	45 759	3 666	26 258	27 152	(893)	-3%	45 759
Housing		4 174	6 457	6 483	159	4 146	3 776	369	10%	6 483
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27 159	30 190	30 312	2 048	17 144	17 569	(425)	-2%	30 312
Planning and development		11 803	12 809	12 931	827	7 551	7 430	121	2%	12 931
Road transport		15 356	17 381	17 381	1 220	9 593	10 139	(546)	-5%	17 381
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		230 941	218 861	232 330	18 799	129 229	132 700	(3 471)	-3%	232 330
Energy sources		152 780	136 679	150 148	12 281	88 272	84 755	3 517	4%	150 148
Water management		39 390	33 757	33 757	2 690	17 905	19 692	(1 786)	-9%	33 757
Waste water management		20 930	22 233	22 233	2 138	12 748	12 974	(227)	-2%	22 233
Waste management		17 841	26 193	26 193	1 689	10 304	15 279	(4 975)	-33%	26 193
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	445 369	451 160	465 926	35 679	254 435	266 844	(12 409)	-5%	465 926
Surplus/ (Deficit) for the year		40 432	61 064	58 979	11 872	42 047	36 709	5 338	0,1454034	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) - M07 January										
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	-	38 695	33 006	5 689	17,2%	56 582
Vote 2 - Office of Municipal Manager		300	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		107 076	97 847	98 847	7 365	59 594	57 452	2 141	3,7%	98 847
Vote 4 - Community Development Services		8 034	17 237	17 320	709	4 878	10 086	(5 207)	-51,6%	17 320
Vote 5 - Corporate and Strategic Services		784	489	640	14	519	342	177	51,9%	640
Vote 6 - Planning and Development Services		2 655	2 095	2 095	227	2 082	1 222	860	70,4%	2 095
Vote 7 - Public Safety		39 136	39 373	39 373	18 722	25 127	22 968	2 159	9,4%	39 373
Vote 8 - Electricity		166 072	166 652	170 442	14 158	102 599	98 635	3 964	4,0%	170 442
Vote 9 - Waste Management		26 393	18 612	18 612	1 149	11 712	10 857	856	7,9%	18 612
Vote 10 - Waste Water Management		30 274	21 174	31 341	1 267	19 750	16 164	3 585	22,2%	31 341
Vote 11 - Water		40 835	78 784	75 147	3 713	26 332	44 594	(18 262)	-41,0%	75 147
Vote 12 - Housing		4 819	9 780	9 807	-	2 799	5 715	(2 916)	-51,0%	9 807
Vote 13 - Road Transport		3 000	-	1 100	-	-	413	(413)	-100,0%	1 100
Vote 14 - Sports and Recreation		3 031	3 600	3 600	226	2 393	2 100	294	14,0%	3 600
Total Revenue by Vote	2	485 801	512 224	524 905	47 551	296 481	303 553	(7 071)	-2,3%	524 905
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 750	9 477	9 477	613	5 918	5 104	815	16,0%	9 477
Vote 2 - Office of Municipal Manager		16 226	16 274	16 274	1 121	8 021	9 362	(1 341)	-14,3%	16 274
Vote 3 - Financial Administrative Services		72 238	73 914	74 914	5 167	37 942	42 197	(4 255)	-10,1%	74 914
Vote 4 - Community Development Services		10 583	11 246	11 365	894	6 037	6 605	(568)	-8,6%	11 365
Vote 5 - Corporate and Strategic Services		21 688	22 272	22 423	1 998	12 027	13 049	(1 022)	-7,8%	22 423
Vote 6 - Planning and Development Services		11 090	11 221	11 221	788	6 858	6 546	312	4,8%	11 221
Vote 7 - Public Safety		43 398	51 468	51 468	3 950	28 373	30 023	(1 651)	-5,5%	51 468
Vote 8 - Electricity		152 780	136 679	150 148	12 281	88 272	84 755	3 517	4,1%	150 148
Vote 9 - Waste Management		17 841	26 193	26 193	1 689	10 304	15 279	(4 975)	-32,6%	26 193
Vote 10 - Waste Water Management		19 598	20 452	20 452	2 041	12 087	11 935	152	1,3%	20 452
Vote 11 - Water		39 390	33 757	33 757	2 690	17 905	19 692	(1 786)	-9,1%	33 757
Vote 12 - Housing		4 174	6 457	6 483	159	4 146	3 776	369	9,8%	6 483
Vote 13 - Road Transport		14 917	17 265	17 265	1 176	9 214	10 071	(857)	-8,5%	17 265
Vote 14 - Sports and Recreation		12 695	14 485	14 485	1 112	7 331	8 450	(1 119)	-13,2%	14 485
Total Expenditure by Vote	2	445 369	451 160	465 926	35 679	254 435	266 844	(12 409)	-4,7%	465 926
Surplus/ (Deficit) for the year	2	40 432	61 064	58 979	11 872	42 047	36 709	5 338	14,5%	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) - M07 January										
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	11 535	84 347	79 260	5 088	6%	135 874
Service charges - Water		32 781	33 443	33 443	3 643	18 694	19 508	(814)	-4%	33 443
Service charges - Waste Water Management		16 351	15 305	15 305	1 216	8 598	8 928	(330)	-4%	15 305
Service charges - Waste management		14 106	14 436	14 436	1 148	8 079	8 421	(342)	-4%	14 436
Sale of Goods and Rendering of Services		4 560	4 926	4 926	344	3 737	2 873	864	30%	4 926
Agency services		4 300	4 465	4 465	466	2 306	2 604	(298)	-11%	4 465
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 117	6 698	6 698	567	3 915	3 907	8	0%	6 698
Interest from Current and Non Current Assets		5 191	1 150	1 150	859	4 898	671	4 228	630%	1 150
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		970	784	784	49	430	457	(27)	-6%	784
Licence and permits		11	12	12	-	-	7	(7)	-100%	12
Operational Revenue		846	527	527	13	521	307	214	70%	527
Non-Exchange Revenue										
Property rates		73 693	75 998	75 998	5 500	47 227	44 332	2 895	7%	75 998
Surcharges and Taxes		-	1	1	-	-	1	(1)	-100%	1
Fines, penalties and forfeits		32 934	34 907	34 907	18 257	22 903	20 362	2 541	12%	34 907
Licence or permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		115 294	94 462	108 955	2 850	75 212	60 538	14 674	24%	108 955
Interest earned from Receivables (Non-Exchange)		4 208	4 353	4 353	379	2 518	2 539	(21)	-1%	4 353
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 629	4 601	4 601	723	5 080	2 684	2 396	89%	4 601
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		9 580	19 549	19 549	-	-	11 404	(11 404)	-100%	19 549
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		453 971	451 490	465 983	47 551	288 467	268 804	19 662	7%	465 983
Expenditure By Type										
Employee related costs		130 819	149 110	149 077	11 706	82 197	87 431	(5 234)	-6%	149 077
Remuneration of councillors		6 081	6 502	6 502	528	3 802	3 644	158	4%	6 502
Bulk purchases - electricity		105 503	113 900	113 900	8 511	66 498	66 442	56	0%	113 900
Inventory consumed		10 927	11 172	12 143	1 060	6 289	6 721	(432)	-6%	12 143
Debt impairment		50 384	54 088	54 088	4 507	31 551	31 551	-	-	54 088
Depreciation and amortisation		42 207	31 439	31 439	2 619	18 336	18 339	(4)	0%	31 439
Interest		14 961	11 926	11 926	974	6 903	6 957	(54)	-1%	11 926
Contracted services		56 827	27 732	42 049	3 389	22 255	21 270	985	5%	42 049
Transfers and subsidies		198	220	220	-	11	100	(89)	-89%	220
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		26 796	37 712	37 222	2 385	16 593	20 095	(3 502)	-17%	37 222
Losses on Disposal of Assets		666	-	-	-	-	-	-	-	-
Other Losses		-	7 360	7 360	-	-	4 293	(4 293)	-100%	7 360
Total Expenditure		445 369	451 160	465 926	35 679	254 435	266 844	(12 409)	-5%	465 926
Surplus/(Deficit)		8 602	330	58	11 872	34 032	1 960	32 072	0	58
Transfers and subsidies - capital (monetary allocations)		26 280	60 734	58 922	-	8 015	34 749	(26 734)	(0)	58 922
Transfers and subsidies - capital (in-kind)		5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		40 432	61 064	58 979	11 872	42 047	36 709	5 338	0	58 979
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		40 432	61 064	58 979	11 872	42 047	36 709	5 338	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	11 872	42 047	36 709	5 338	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	11 872	42 047	36 709	5 338	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) - M07 January										
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										
Vote 1 - Executive and Council	2	-	-	-	-	-	-	-	-	-
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	-	-	1 200	(1 200)	-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	-	-	5 374	(5 374)	-100%	12 897
Vote 12 - Housing		1 000	3 200	3 200	-	-	2 500	(2 500)	-100%	3 200
Vote 13 - Road Transport		-	2 000	2 000	-	-	2 000	(2 000)	-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	-	-	13 574	(13 574)	-100%	21 797
Single Year expenditure appropriation										
Vote 1 - Executive and Council	2	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		115	400	400	69	69	400	(331)	-83%	400
Vote 4 - Community Development Services		540	10 153	10 122	-	-	6 238	(6 238)	-100%	10 122
Vote 5 - Corporate and Strategic Services		1 261	1 071	1 071	-	265	1 071	(806)	-75%	1 071
Vote 6 - Planning and Development Services		1 227	500	500	-	-	208	(208)	-100%	500
Vote 7 - Public Safety		-	460	460	-	-	460	(460)	-100%	460
Vote 8 - Electricity		4 363	14 112	5 815	-	-	8 576	(8 576)	-100%	5 815
Vote 9 - Waste Management		12 997	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		7 848	21 726	23 581	3	7 798	15 709	(7 911)	-50%	23 581
Vote 11 - Water		6 388	7 493	11 317	(3)	539	6 644	(6 105)	-92%	11 317
Vote 12 - Housing		2 063	2 736	2 736	-	-	2 400	(2 400)	-100%	2 736
Vote 13 - Road Transport		1 604	-	957	-	-	359	(359)	-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	69	8 671	42 066	(33 394)	-79%	56 959
Total Capital Expenditure		41 662	80 568	78 755	69	8 671	55 639	(46 968)	-84%	78 755
Capital Expenditure - Functional Classification										
Governance and administration		1 377	1 471	1 471	69	334	1 471	(1 137)	-77%	1 471
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 377	1 471	1 471	69	334	1 471	(1 137)	-77%	1 471
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 675	16 549	16 518	-	-	11 598	(11 598)	-100%	16 518
Community and social services		540	10 153	10 122	-	-	6 238	(6 238)	-100%	10 122
Sport and recreation		72	-	-	-	-	-	-	-	-
Public safety		-	460	460	-	-	460	(460)	-100%	460
Housing		3 063	5 936	5 936	-	-	4 900	(4 900)	-100%	5 936
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 016	2 500	3 457	-	-	2 567	(2 567)	-100%	3 457
Planning and development		3 412	500	500	-	-	208	(208)	-100%	500
Road transport		1 604	2 000	2 957	-	-	2 359	(2 359)	-100%	2 957
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		31 595	60 048	57 310	(0)	8 337	40 003	(31 666)	-79%	57 310
Energy sources		4 363	15 432	7 015	-	-	9 776	(9 776)	-100%	7 015
Water management		6 388	20 389	24 214	(3)	539	12 018	(11 479)	-96%	24 214
Waste water management		7 848	21 726	23 581	3	7 798	15 709	(7 911)	-50%	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	69	8 671	55 639	(46 968)	-84%	78 755
Funded by:										
National Government		17 601	47 842	42 610	-	7 769	27 094	(19 325)	-71%	42 610
Provincial Government		8 679	12 893	16 311	-	246	10 856	(10 610)	-98%	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	-	8 015	37 950	(29 935)	-79%	58 922
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		15 383	19 834	19 834	69	657	17 689	(17 033)	-96%	19 834
Total Capital Funding		41 662	80 568	78 755	69	8 671	55 639	(46 968)	-84%	78 755

Table C5 consists of three distinct sections:

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

Table 9: C6 Financial Position

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M07 January						
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	123 282	10 155
Trade and other receivables from exchange transactions		27 011	27 244	27 244	21 947	27 244
Receivables from non-exchange transactions		13 217	8 679	8 679	15 553	8 679
Current portion of non-current receivables		-	363	363	-	363
Inventory		1 173	1 047	1 047	1 613	1 047
VAT		12 974	6 696	6 696	8 799	6 696
Other current assets		7 451	0	0	9 370	0
Total current assets		123 084	54 183	54 183	180 563	54 183
Non current assets						
Investments		-	-	-	-	-
Investment property		74 265	74 207	74 207	74 234	74 207
Property, plant and equipment		606 140	787 281	787 281	596 507	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	2 102	72
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		684 008	862 005	862 005	673 549	862 005
TOTAL ASSETS		807 091	916 188	916 188	854 112	916 188
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 969	474	474	898	474
Consumer deposits		3 177	3 238	3 238	3 305	3 238
Trade and other payables from exchange transactions		62 623	23 141	23 141	39 437	23 141
Trade and other payables from non-exchange transactions		16 426	-	-	38 218	-
Provision		17 955	13 516	13 516	18 402	13 516
VAT		3 208	-	-	3 289	-
Other current liabilities		-	-	-	-	-
Total current liabilities		105 357	40 370	40 370	103 549	40 370
Non current liabilities						
Financial liabilities		476	-	-	476	-
Provision		96 542	108 120	108 120	103 325	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	129 948	135 968
TOTAL LIABILITIES		228 523	176 338	176 338	233 497	176 338
NET ASSETS	2	578 568	739 850	739 850	620 615	739 850
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		578 568	739 850	739 850	620 615	739 850
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	578 568	739 850	739 850	620 615	739 850

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		66 481	69 603	69 603	5 361	45 137	44 274	863	2%	69 603
Service charges		177 381	193 979	193 979	15 204	117 384	114 506	2 878	3%	193 979
Other revenue		15 221	13 611	13 611	1 302	15 060	8 356	6 704	80%	13 611
Transfers and Subsidies - Operational		124 110	94 462	94 462	2 096	74 645	58 849	15 796	27%	94 462
Transfers and Subsidies - Capital		26 280	60 734	60 734	-	30 373	28 194	2 179	8%	60 734
Interest		8 494	5 003	5 003	1 796	9 107	2 918	6 188	212%	5 003
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(336 781)	(345 942)	(345 942)	(29 322)	(220 737)	(190 962)	29 775	-16%	(345 942)
Interest		(497)	(290)	(290)	(5)	(115)	(169)	(54)	32%	(290)
Transfers and Subsidies		(198)	(220)	(220)	-	(11)	(45)	(34)	76%	(220)
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 491	90 941	90 941	(3 568)	70 843	65 920	(4 923)	-7%	90 941
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		697	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	210	794	-	794	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(46 970)	(80 568)	(80 568)	(69)	(8 671)	(55 278)	(46 606)	84%	(80 568)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46 273)	(80 568)	(80 568)	141	(7 878)	(55 278)	(47 400)	86%	(80 568)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		203	221	221	12	128	129	(1)	-1%	221
Payments										
Repayment of borrowing		(1 941)	(1 969)	(1 969)	-	(1 070)	(984)	86	-9%	(1 969)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 738)	(1 747)	(1 747)	12	(942)	(855)	87	-10%	(1 747)
NET INCREASE/ (DECREASE) IN CASH HELD		32 481	8 625	8 625	(3 415)	62 024	9 787			8 625
Cash/cash equivalents at beginning:		28 778	1 530	1 530	126 697	61 258	1 530			1 530
Cash/cash equivalents at month/year end:		61 258	10 155	10 155	123 282	123 282	11 317			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 - M07 January																
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 Outcome	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	5 361	5 100	5 083	5 081	5 080	4 122	69 603	72 548	75 561
Service charges - Electricity revenue		14 426	11 800	14 302	14 094	11 961	11 746	11 634	11 085	10 077	11 150	9 614	5 365	137 256	155 204	175 532
Service charges - Water revenue		2 617	1 993	1 952	2 436	2 346	2 272	1 956	2 572	2 630	2 857	2 611	4 161	30 405	31 689	33 001
Service charges - Waste Water Management		878	847	814	908	876	834	819	1 138	1 020	1 152	1 200	2 978	13 464	14 030	14 609
Service charges - Waste Mangement		802	826	793	855	1 000	801	794	1 081	1 070	1 078	1 082	2 673	12 854	13 395	13 949
Rental of facilities and equipment		48	53	63	128	44	45	49	65	65	65	65	92	784	820	858
Interest earned - external investments		1 046	753	79	670	714	777	859	96	96	96	96	(4 132)	1 150	1 300	1 450
Interest earned - outstanding debtors		(1 484)	2 312	837	358	270	977	937	321	321	321	321	(1 640)	3 853	3 932	4 015
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		674	678	567	908	906	913	1 163	236	231	233	228	(3 839)	2 897	2 957	3 018
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	12	12	13	13
Agency services		322	383	321	395	361	57	466	429	357	273	239	861	4 465	4 670	4 885
Transfers and Subsidies - Operational		33 643	2 535	1 043	3 277	6 841	25 210	2 096	6 805	18 404	1 869	1 730	(8 991)	94 462	105 514	107 423
Other revenue		2 487	182	1 674	1 245	540	762	(376)	342	597	1 022	210	(3 233)	5 453	5 704	5 966
Cash Receipts by Source		61 912	27 704	32 549	31 279	32 660	49 470	25 758	29 270	39 951	25 197	22 477	(1 569)	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	-	591	9 827	8 939	6 991	4 012	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	12	18	18	18	18	19	221	221	221
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		311	146	(95)	11	78	132	210	-	-	-	-	(794)	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		72 721	27 867	39 434	36 912	32 786	56 927	25 981	29 880	49 797	34 154	29 487	1 668	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	11 598	12 190	12 190	11 665	11 907	19 217	148 924	157 684	168 533
Remuneration of councillors		478	474	506	502	502	811	528	551	515	493	487	655	6 502	6 801	7 107
Interest		-	4	(12)	1	108	9	5	24	24	24	24	78	290	140	109
Bulk purchases - Electricity		23 122	11 465	19 351	10 568	5 267	9 511	10 319	9 199	8 362	9 253	7 978	(10 495)	113 900	131 782	152 472
Acquisitions - water & other inventory		375	1 011	776	1 378	1 255	831	1 103	1 372	929	1 099	991	52	11 172	11 685	12 216
Contracted services		139	4 988	548	1 405	10 026	1 761	3 389	3 542	3 729	2 662	3 431	(7 887)	27 732	34 225	32 266
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	3	3	6	-	-	-	1	74	12	14	108	220	230	241
Other expenditure		2 351	1 850	1 379	3 760	3 783	1 084	2 385	1 459	4 930	1 116	4 692	8 922	37 712	37 423	36 426
Cash Payments by Type		36 613	29 786	33 406	28 563	38 098	25 070	29 327	28 338	30 754	26 323	29 524	10 650	346 452	379 969	409 369
Other Cash Flows/Payments by Type																
Capital assets		-	2 226	1 184	3 958	(1 027)	2 262	69	7 063	6 778	4 168	1 965	51 921	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	29 395	35 401	38 024	30 491	31 489	62 978	428 988	467 412	489 158
NET INCREASE/(DECREASE) IN CASH HELD		36 108	(4 205)	4 576	4 361	(4 967)	29 565	(3 415)	(5 522)	11 773	3 663	(2 002)	(61 310)	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	123 282	117 760	129 533	133 196	131 193	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	123 282	117 760	129 533	133 196	131 193	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 - M07 January													
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	4 148	1 819	1 061	836	703	1 288	4 711	14 707	29 273	22 245		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 580	2 692	1 083	521	425	740	1 778	7 385	22 204	10 849		
Receivables from Non-exchange Transactions - Property Rates	1400	5 303	2 198	1 375	1 339	1 018	988	8 760	26 212	47 193	38 317		
Receivables from Exchange Transactions - Waste Water Management	1500	1 409	856	670	594	544	741	3 267	10 129	18 209	15 275		
Receivables from Exchange Transactions - Waste Management	1600	1 307	730	512	436	425	505	2 299	5 862	12 078	9 527		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	881	1 152	948	986	886	1 146	5 693	10 437	22 130	19 148		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 605)	46	27	17	13	43	66	386	(2 006)	525		
Total By Income Source	2000	18 024	9 493	5 676	4 729	4 014	5 451	26 575	75 184	149 146	115 953	-	-
2023/24 - totals only		16 801	7 827	5 298	4 792	4 019	3 778	25 331	63 254	126 282	101 173		
Debtors Age Analysis By Customer Group													
Organs of State	2200	616	899	429	88	69	211	747	697	3 756	1 812		
Commercial	2300	6 729	2 127	953	737	599	1 449	3 913	12 607	29 115	19 305		
Households	2400	10 679	6 467	4 293	3 905	3 347	3 791	21 914	61 880	116 275	94 837		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	18 024	9 493	5 676	4 729	4 014	5 451	26 575	75 184	149 146	115 953	-	-

The outstanding debtors' amount to R 149.146 million for January 2025. A total of R111.224 million is over 120 days. R 116.275 million (77.96%) 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.

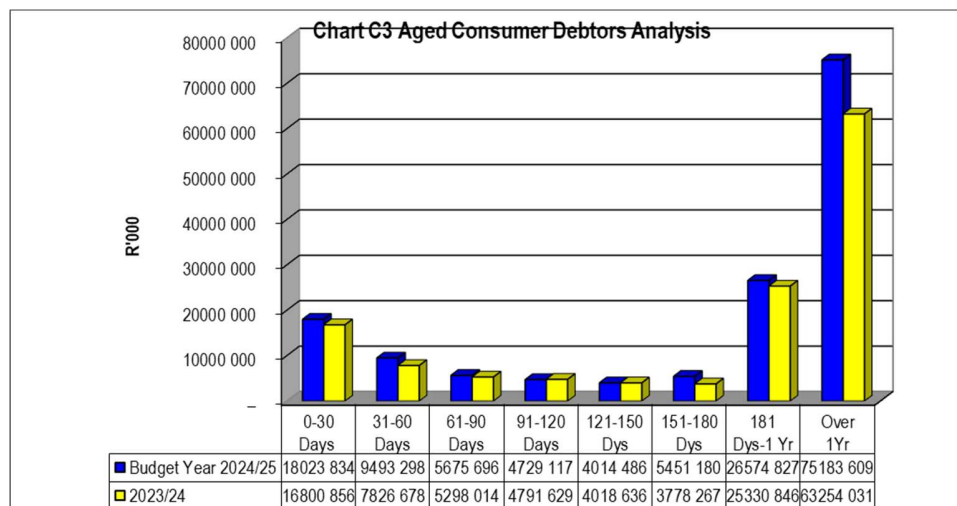


Figure 14: Chart C3 Aged Debtors Analysis

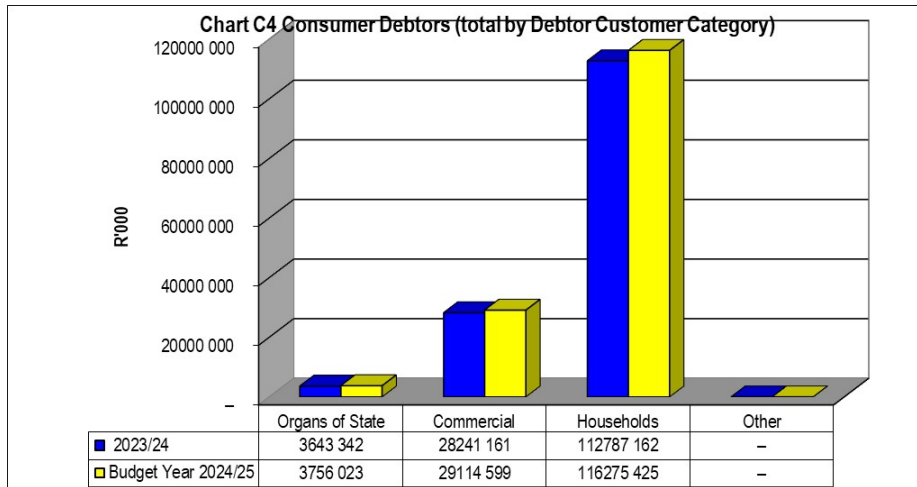


Figure 15: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January												
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	9 993	–	–	–	–	–	–	–	–	9 993	4 585
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	77	–	–	–	–	–	–	–	–	77	–
Auditor General	0800	–	732	–	–	–	–	–	–	–	732	–
Other	0900	85	–	–	–	–	–	1 020	439	–	1 544	1 187
Medical Aid deductions		–	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	10 154	732	–	–	–	–	1 020	439	–	12 345	5 773

The Municipality's outstanding creditors at the end of January 2025 amount to R 12.345 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 are currently under dispute and will be paid on resolution.

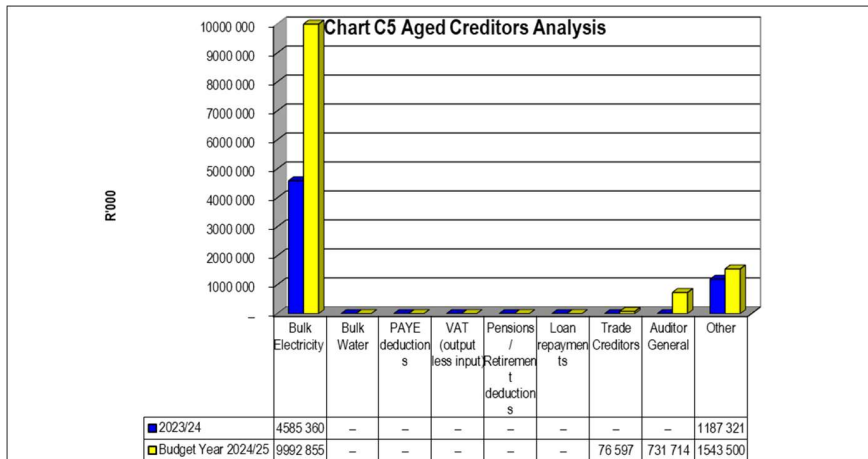


Figure 16: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January														
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	7,55%	0	0		101 584	480	(80 000)	-	22 064
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	7,75%	0	0		21 573	124	(41 573)	20 000	124
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment		Variable	7,90%	0	0		-	210	-	101 573	101 783
														-
														-
Municipality sub-total										123 157	814	(121 573)	121 573	123 971
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									123 157	814	(121 573)	121 573	123 971

The Municipality has Call Investment accounts with a balance of R 123.971 million at the end of January 2025. 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 JANUARY 2025

Borrowing Institution	Balance 01 January 2025	Interest Capital January 2025	Repayment January 2025	Interest Paid	Received	Balance at 31 January 2025	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R 210 868,99	R -	R -	R -	R -	R 210 868,99	15,34%	
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%	
	R 1 374 319,77	R -	R -	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 - M07 January										
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	-	70 209	60 209	-		94 843
Local Government Equitable Share		65 984	71 545	71 545	-	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	-	767	767	-		880
Municipal Infrastructure Grant (VAT)		2 061	2 181	2 176	-	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	2 096	8 844	8 844	-		11 326
Transport Infrastructure Grant		-	-	-	-	-	-	-		-
Library Services: MRFG		6 357	6 288	6 288	2 096	6 288	6 288	-		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	-	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	2 096	79 053	69 053	-		106 169
Capital Transfers and Grants										
National Government:		24 443	47 842	36 098	-	18 064	18 064	-		36 098
Municipal Infrastructure Grant (MIG)		13 743	14 537	14 506	-	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	-	12 309	12 309	-		12 893
Human Settlement Development Grant (Capital)		3 063	5 936	5 936	-	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	-	30 373	30 373	-		48 991
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	153 542	155 196	155 160	2 096	109 426	99 426	-		155 160

Table 16: SC7 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
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	2 380	68 822	53 252	15 570	29,2%	95 819
Local Government Equitable Share		67 058	71 545	71 545	-	53 658	41 735	11 923	28,6%	71 545
Finance Management		2 132	2 000	2 000	50	890	1 167	(277)	-23,7%	2 000
EPWP Incentive		1 658	1 534	1 534	195	930	895	35	4,0%	1 534
Municipal Infrastructure Grant (PMU)		894	880	880	126	883	513	370	72,1%	880
Municipal Infrastructure Grant (VAT)		2 017	2 181	2 176	-	998	1 270	(273)	-21,5%	2 176
Regional Bulk Infrastructure Grant (VAT)		-	1 934	1 934	-	-	1 128	(1 128)	-100,0%	1 934
Water Services Infrastructure Grant (VAT)		551	1 304	1 304	-	153	761	(607)	-79,8%	1 304
Integrated National Electrification Grant (VAT)		32 003	1 757	-	-	-	366	(366)	-100,0%	-
Municipal Disaster Response Grant (VAT)		41	-	977	-	-	366	(366)	-100,0%	977
Integrated National Electrification Programme (INEP)		-	-	13 469	2 010	11 310	5 051	6 259	123,9%	13 469
Provincial Government:		8 940	11 326	13 136	470	6 389	7 286	(896)	-12,3%	13 136
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		4 903	6 288	6 288	470	3 516	3 668	(152)	-4,1%	6 288
Thusong Service Centre (Sustainability Operational Support)		1	-	119	-	-	45	(45)	-100,0%	119
CDW Support		10	151	302	-	37	145	(108)	-74,7%	302
Human Settlement Development Grant		1 756	3 844	3 871	-	2 799	2 252	547	24,3%	3 871
Financial Management Capability Grant		499	-	-	-	-	-	-	-	-
Municipal Interventions Grant (VAT)		253	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant (VAT)		520	1 043	1 556	-	37	801	(764)	-95,4%	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	-	-	375	(375)	-100,0%	1 000
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		115 294	94 462	108 955	2 850	75 212	60 538	14 674	24,2%	108 955
Capital expenditure of Transfers and Grants										
National Government:		17 601	47 842	42 610	-	7 769	25 946	(18 177)	-70,1%	42 610
Municipal Infrastructure Grant (MIG)		13 413	14 537	14 506	-	6 746	8 468	(1 722)	-20,3%	14 506
Regional Bulk Infrastructure Grant (RBIG)		-	12 897	12 897	-	-	7 523	(7 523)	-100,0%	12 897
Water Services Infrastructure Grant		3 913	8 696	8 696	-	1 023	5 072	(4 050)	-79,8%	8 696
Integrated National Electrification Grant (INEG)		-	11 712	-	-	-	2 440	(2 440)	-100,0%	-
Municipal Disaster Response Grant		275	-	6 512	-	-	2 442	(2 442)	-100,0%	6 512
Provincial Government:		8 679	12 893	16 311	-	246	8 803	(8 557)	-97,2%	16 311
Human Settlement Development Grant (Capital)		3 063	5 936	5 936	-	-	3 463	(3 463)	-100,0%	5 936
Municipal Interventions Grant		739	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		3 548	6 957	10 375	-	246	5 340	(5 094)	-95,4%	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	-	8 015	34 749	(26 734)	-76,9%	58 922
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 574	155 196	167 877	2 850	83 227	95 286	(12 060)	-12,7%	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 - M07 January										
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	463	3 387	3 173	215	7%	5 661
Pension and UIF Contributions		66	80	80	3	18	45	(27)	-61%	80
Medical Aid Contributions		84	89	89	11	49	50	(1)	-2%	89
Motor Vehicle Allowance		240	252	252	20	140	141	(1)	-1%	252
Cellphone Allowance		386	420	420	31	208	235	(28)	-12%	420
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 081	6 502	6 502	528	3 802	3 644	158	4%	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	365	2 317	2 666	(348)	-13%	4 511
Pension and UIF Contributions		139	167	167	18	111	97	14	14%	167
Medical Aid Contributions		46	55	55	7	41	32	9	27%	55
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		156	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		220	367	367	31	167	216	(50)	-23%	367
Cellphone Allowance		103	216	216	18	104	127	(24)	-19%	216
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	7	7	0	0	4	(4)	-95%	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	439	2 739	3 143	(403)	-13%	5 323
% increase	4		9,3%	9,3%						9,3%
Other Municipal Staff										
Basic Salaries and Wages		86 133	98 423	98 390	7 076	54 717	57 667	(2 950)	-5%	98 390
Pension and UIF Contributions		13 564	16 171	16 171	1 216	8 286	9 475	(1 189)	-13%	16 171
Medical Aid Contributions		4 251	5 755	5 755	507	3 116	3 383	(267)	-8%	5 755
Overtime		4 841	5 779	5 779	659	2 871	3 383	(513)	-15%	5 779
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		7 048	6 940	6 940	550	3 803	4 072	(269)	-7%	6 940
Cellphone Allowance		403	355	355	28	196	208	(12)	-6%	355
Housing Allowances		340	385	385	304	447	225	222	99%	385
Other benefits and allowances		5 420	6 092	6 092	567	3 448	3 576	(128)	-4%	6 092
Payments in lieu of leave		1 704	1 388	1 388	115	815	815	-	-	1 388
Long service awards		493	551	551	45	329	329	-	-	551
Post-retirement benefit obligations	2	1 300	1 463	1 463	160	1 152	873	279	32%	1 463
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		454	486	486	40	279	284	(4)	-2%	486
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		125 950	143 787	143 754	11 267	79 458	84 288	(4 830)	-6%	143 754
% increase	4		14,2%	14,1%						14,1%
Total Parent Municipality		136 901	155 612	155 579	12 233	85 999	91 075	(5 076)	-6%	155 579
% increase	4		13,7%	13,6%						13,6%
TOTAL SALARY, ALLOWANCES & BENEFITS		136 901	155 612	155 579	12 233	85 999	91 075	(5 076)	-6%	155 579
% increase	4		13,7%	13,6%						13,6%
TOTAL MANAGERS AND STAFF		130 819	149 110	149 077	11 706	82 197	87 431	(5 234)	-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 - M07 January									
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	69	#VALUE!	55 639	#VALUE!	#VALUE!	#VALUE!
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	8 671					

The Municipality has an adjusted capital budget of R 78.755 million. It has incurred expenditure of R 8.671 million on the capital budget. Accelerated expenditure is expected on capital projects. Adjustments will also be made with the February adjustment budget. Commitments amounting to R 814 982,28 (excl VAT) are currently captured on the system.

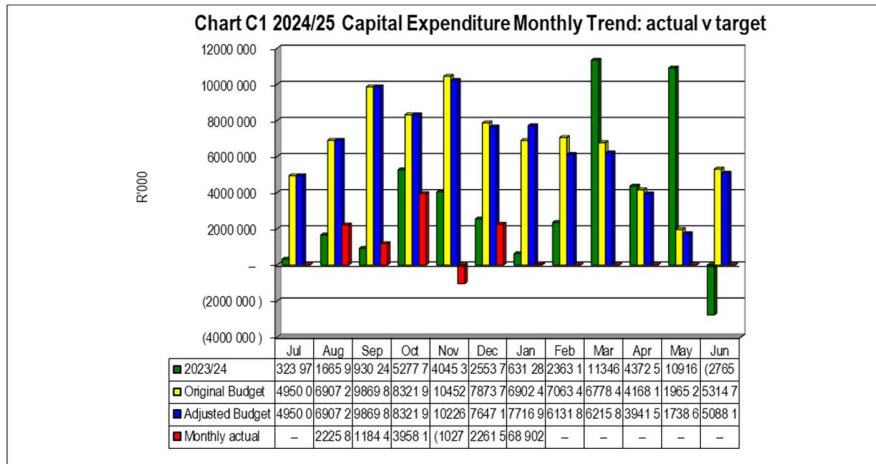


Figure 18: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M07 January										
Description	Ref	2023/24	Budget Year 2024/25						Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 576	56 065	48 554	-	7 769	33 845	26 076	77,0%	48 554
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	11 712	-	-	-	4 820	4 820	100,0%	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	11 712	-	-	-	4 820	4 820	100,0%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 366	22 746	26 164	-	-	13 186	13 186	100,0%	26 164
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		3 303	3 913	7 332	-	-	2 913	2 913	100,0%	7 332
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 063	18 833	18 833	-	-	10 274	10 274	100,0%	18 833
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		7 209	19 107	19 890	-	7 769	13 338	5 569	41,8%	19 890
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7 209	19 107	19 890	-	7 769	13 338	5 569	41,8%	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	-	-	6 238	6 238	100.0%	10 122
Community Facilities	530	10 153	10 122	-	-	6 238	6 238	100.0%	10 122
Halls	530	10 153	10 122	-	-	6 238	6 238	100.0%	10 122
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		1 262	1 071	1 051	-	265	1 051	786	74,8%	1 051
Computer Equipment		1 262	1 071	1 051	-	265	1 051	786	74,8%	1 051
Furniture and Office Equipment		85	-	63	17	17	63	47	73,5%	63
Furniture and Office Equipment		85	-	63	17	17	63	47	73,5%	63
Machinery and Equipment		3 256	705	2 213	(0)	323	1 513	1 190	78,7%	2 213
Machinery and Equipment		3 256	705	2 213	(0)	323	1 513	1 190	78,7%	2 213
Transport Assets		18 745	1 210	1 053	52	52	1 053	1 001	95,0%	1 053
Transport Assets		18 745	1 210	1 053	52	52	1 053	1 001	95,0%	1 053
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	37 453	69 205	63 058	69	8 426	43 763	35 338	80,7%	63 058

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 - M07										
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	4 143	3 898	94,1%	4 143
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1 100	1 100	-	-	1 100	1 100	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	-	-	1 100	1 100	100,0%	1 100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		253	3 043	3 043	-	246	3 043	2 798	91,9%	3 043
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		253	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	3 043	3 043	-	246	3 043	2 798	91,9%	3 043
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Puris	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<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	4 143	3 898	94,1%	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 - M07 January										
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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		16 667	19 133	18 985	1 491	9 095	10 868	1 774	16.3%	18 985
Roads Infrastructure		7 928	9 563	9 583	561	5 083	5 598	515	9.2%	9 583
Roads		6 118	7 959	7 849	504	3 886	4 533	646	14.3%	7 849
Road Structures		1 810	1 604	1 734	57	1 197	1 066	(131)	-12.3%	1 734
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		684	1 053	1 053	50	312	614	302	49.2%	1 053
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		675	988	988	42	303	576	274	47.5%	988
Attenuation		8	65	65	8	9	38	28	75.1%	65
Electrical Infrastructure		668	1 275	1 205	160	461	529	68	12.8%	1 205
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		668	1 275	1 205	160	461	529	68	12.8%	1 205
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 101	954	960	40	388	562	174	30.9%	960
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		55	54	60	3	5	37	33	87.9%	60
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 046	900	900	37	384	525	141	26.9%	900
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 673	5 516	5 482	678	2 765	3 184	419	13.2%	5 482
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 567	5 401	5 373	676	2 691	3 123	432	13.8%	5 373
Waste Water Treatment Works		106	115	109	2	74	61	(13)	-21.2%	109
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		613	772	702	1	85	380	295	77.5%	702
Landfill Sites		613	772	702	1	85	380	295	77.5%	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	660	4 723	5 631	907	16,1%	9 676
Community Facilities	6 955	8 160	8 279	574	4 044	4 804	760	15,8%	8 279
Halls	812	1 070	1 189	50	410	669	259	38,7%	1 189
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	80	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	23	50	35	3	5	14	10	67,1%	35
Police	-	-	-	-	-	-	-	-	-
PurIs	-	-	-	-	-	-	-	-	-
Public Open Space	6 041	7 039	7 054	520	3 629	4 121	492	11,9%	7 054
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	87	679	826	147	17,8%	1 397
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 031	1 370	1 397	87	679	826	147	17,8%	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	76	277	341	65	19,0%	664
Operational Buildings	64	775	664	76	277	341	65	19,0%	664
Municipal Offices	64	775	664	76	277	341	65	19,0%	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	16	20	86	66	76,9%	148
Computer Equipment		151	148	148	16	20	86	66	76,9%	148
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		3	251	221	-	1	116	115	98,8%	221
Machinery and Equipment		3	251	221	-	1	116	115	98,8%	221
Transport Assets		4 811	3 931	3 931	336	2 237	2 293	57	2,5%	3 931
Transport Assets		4 811	3 931	3 931	336	2 237	2 293	57	2,5%	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	33 625	2 579	16 352	19 336	2 983	15,4%	33 625

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	
JANUARY 2025	
	Amount
Bank Statement Balance	3 123 623,08
72194774	0,00
72194480	0,00
82163324	2 836 353,90
32630263	287 269,18
Cashbook Balance	-696 145,29
39999010203	-
39999010204	-
39999010301	372 098,52
39999010302	600 000,00
39999010303	-
39999010305	-988,00
39999010701	9 645 704,34
39999010702	325 268 576,97
39999010703	-336 047 798,58
39999010704	395 109,64
39999010705	-526 798,18
39999010802	-382 208,60
39999010805	-19 841,40
39999010902	40 400,04
39999010905	-40 400,04
Difference	3 819 768,37
Reconciling Items	
	Difference
Cashier Receipts	-668 450,93
Bank Deposits	22 540,70
Outstanding EFT Payments	2 049 308,92
Post Office	-13 569,18
Wages, Salaries and Council	2 424 615,39
Other	5 323,47
	3 819 768,37
Unreconciled Difference	0,0

Figure 19: Bank Reconciliation

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

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

(Mark as appropriate)

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

For the month of January 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

G. Matthyse

Municipal Manager of Cederberg Municipality – WC012

Signature 

Date: 2025-02-14