

CEDERBERG MUNICIPALITY

Monthly Budget Statement

FEBRUARY 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.

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

Legislative Framework:

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

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

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

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

1 Part 1: In-Year Report

1.1 Mayor's Report

In terms of the MBRR section 3:

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the Municipality

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

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

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

1.1.3 Other information

None

1.2 Council Resolutions

In terms of the MBRR section 5:

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

It is recommended that:

1. The Council takes note of the Monthly Budget Statement and supporting documentation for the month February 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	491 552 030,00	30 451 569,29	318 918 075,42	313 353 655,00	5 564 420,42	1,78%
Total Operating Expenditure	445 369 180,31	451 160 155,00	491 367 872,00	33 426 510,85	287 861 098,98	311 068 657,00	- 23 207 558,02	-7,46%
<i>Surplus/(Deficit)</i>	8 601 874,31	329 504,00	184 158,00	- 2 974 941,56	31 056 976,44	2 284 998,00	28 771 978,44	1259,17%
Capital Transfers and Subsidies (Monetary allocations)	26 279 599,39	60 734 349,00	64 943 557,00	4 461 795,15	12 476 480,52	40 787 607,00	- 28 311 126,48	-69,41%
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	65 127 715,00	1 486 853,59	43 533 456,96	43 072 605,00	460 851,96	1,07%
Total Capital Expenditure	41 662 116,02	80 568 025,00	88 748 203,00	4 595 983,25	13 267 452,01	63 769 663,00	- 50 502 210,99	-79,19%

Actuals for operating revenue and expenditure were above and below YTD budget respectively. Variances for revenue was 1.78% above whilst the variance for operating expenditure was 7.46% below YTD budget.

The operating revenue realised is R 5.564million above YTD budget while operating expenditure was R 23.208 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 50.502 million below YTD budget. The adjusted budget is approved at R88.748 million and R 13.267 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 28 February 2025.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
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	149 631	11 593	95 940	93 334	2 606	2,79%	149 631
Service charges - Water	32 781	33 443	32 777	2 817	21 511	22 162	(651)	-2,94%	32 777
Service charges - Waste Water Management	16 351	15 305	14 664	1 235	9 833	10 075	(242)	-2,40%	14 664
Service charges - Waste management	14 106	14 436	13 713	1 168	9 247	9 479	(232)	-2,45%	13 713
Sale of Goods and Rendering of Services	4 560	4 926	4 611	226	3 963	3 221	743	23,06%	4 611
Agency services	4 300	4 465	3 995	482	2 788	2 882	(94)	-3,27%	3 995
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 117	6 698	6 768	615	4 530	4 479	51	1,14%	6 768
Interest earned from Current and Non Current Assets	5 191	1 150	7 486	783	5 681	2 034	3 647	179,33%	7 486
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	970	784	748	46	476	516	(39)	-7,63%	748
Licence and permits	11	12	2	-	-	6	(6)	-100,00%	2
Operational Revenue	846	527	336	33	554	313	241	77,13%	336
Non-Exchange Revenue									
Property rates	73 693	75 998	74 729	5 491	52 718	50 412	2 306	4,57%	74 729
Surcharges and Taxes	-	1	1	-	-	1	(1)	-100,00%	1
Fines, penalties and forfeits	32 934	34 907	45 587	3 840	26 743	25 407	1 335	5,26%	45 587
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	115 294	94 462	113 478	1 003	76 215	71 126	5 089	7,15%	113 478
Interest	4 208	4 353	4 419	397	2 916	2 915	0	0,01%	4 419
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 629	4 601	3 957	723	5 803	2 939	2 864	97,46%	3 957
Gains on disposal of Assets	-	-	400	-	-	80	(80)	-100,00%	400
Other Gains	9 580	19 549	14 249	-	-	11 973	(11 973)	-100,00%	14 249
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	491 552	30 452	318 918	313 354	5 564	1,78%	491 552

Variances for 10% above and below YTD budget have been identified. The reasons for the variances are as follows:

Sale of Goods and Rendering of Services: The variance is 23.06% above YTD budget. The variances are mainly due to actuals for revenue from camping fees and building fees that are more than expected.

Interest earned from Current and Non-Current Assets: 179.33% 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. The budget has been adjusted with the adjustment budget process.

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

Operational Revenue: The variance is 77.13% above YTD budget. Deposit for Sale of Land has been received during December 2024. A correcting journal will be processed to Gains on sale of assets.

Surcharges and Taxes: No transactions to date

Operational Revenue (Non-Exchange): This variance is 97.46% above YTD budget due to availability charges. Availability fees charged exceed the budget.

Other Gains: No transactions to date.

Gains on disposal of Assets: No transactions to date. Correcting journal to be processed.

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) - M08 February									
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	142 683	10 992	93 189	98 521	(5 332)	-5,41%	142 683
Remuneration of councillors	6 081	6 502	6 506	489	4 291	4 196	95	2,27%	6 506
Bulk purchases - electricity	105 503	113 900	126 850	9 595	76 093	78 523	(2 430)	-3,09%	126 850
Inventory consumed	10 927	11 172	12 785	823	7 112	8 034	(922)	-11,48%	12 785
Debt impairment	50 384	54 088	62 980	5 083	36 634	37 837	(1 203)	-3,18%	62 980
Depreciation and amortisation	42 207	31 439	32 968	1 641	19 977	21 265	(1 288)	-6,06%	32 968
Interest	14 961	11 926	12 792	619	7 521	8 124	(603)	-7,42%	12 792
Contracted services	56 827	27 732	48 332	2 832	25 087	26 606	(1 520)	-5,71%	48 332
Transfers and subsidies	198	220	220	7	18	112	(95)	-84,37%	220
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	26 796	37 712	42 791	1 347	17 940	23 923	(5 983)	-25,01%	42 791
Losses on Disposal of Assets	666	-	400	-	-	80	(80)	-100,00%	400
Other Losses	-	7 360	2 060	-	-	3 847	(3 847)	-100,00%	2 060
Total Expenditure	445 369	451 160	491 368	33 427	287 861	311 069	(23 208)	-7,46%	491 368

Inventory Consumed: 11.48% below YTD budget mostly due to water meters that should be purchased and spending on fuel that is lower than anticipated.

Transfers and Subsidies: The variance is 84.37% 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 25.01% below YTD budget mostly due to cost for the Regional Landfill site not yet incurred.

Losses on disposal of Assets: No transactions to date.

Other Losses: No transactions to date.

1.3.2.3 Capital Expenditure

The breakdown for capital expenditure is as follows:

	Original Budget (R'000)	Adjustment Budget (R'000)	Actual (R'000)	% Expenditure
Grants	60 734 349	64 943 527	12 476 481	20,54%
Internally Generated Funds	19 833 676	23 804 676	790 971	3,99%
Total	80 568 025	88 748 203	13 267 452	16,47%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 79% below year-to-date budget and 16.47% 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 and site establishment was 28 February 2025.

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. Tender briefing meeting scheduled for 13 March 2025.

INEP: The overall project status is at 48%. Construction of the Overhead line has been completed and the contractor is busy with a snag list. 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. Site Establishment Meeting scheduled for 28 February 2025.

Lamberts Bay Wellfield are currently in Planning, Design and EIA stage. Wadrift 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. Bid Adjudication committee meeting – 27 February 2025. Appeal period ends – 24 March 2025. Appointment – 25 March 2025.

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 2.96 months and current ratio to 1.67:1.

1.3.2.5 Collection Rate

Total Aggregate Collection		8. February - Reporting for January in February			
		Billing For January	Collection in February	R - Billing not collected	% Collection
1. Collection for whole demarcation	Summary	19 387 968	17 104 829	2 424 453	88%
2. Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!
3. Collection: Property Rates		5 540 835	5 090 769	450 066	92%
4. Total average collection: Electricity (Municipal supplied areas)		6 648 915	6 790 229	0	102%
5. Total average collection: Water		3 762 547	2 888 310	874 237	77%
6. Total average collection: Wastewater		1 304 535	992 745	311 790	76%
7. Total average collection: Refuse		1 174 523	938 910	235 613	80%
8. 7. Total average collection: Interest		956 614	403 866	552 747	42%

Figure 2: Collection Rate

The collection rate is 88% for February 2025. The cumulative collection rate is 92,8% as can be seen on the next page monthly financial ratios. The quarterly average collection is 89% for the two months 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	YTD	
		Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	
1 Capital expenditure to Total expenditure	10% - 20%	8,9%	0,0%	4,4%	3,2%	5,1%	3,3%	3,8%	3,3%	4,4%	
2 Repairs and maintenance to PPE	8%	1,7%	0,1%	1,2%	0,3%	0,5%	0,7%	0,8%	1,0%	1,2%	
3 Annual collection rate	95%	91,8%	88,8%	78,2%	90,4%	93,8%	95,0%	94,5%	93,4%	92,8%	
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%	0,0%	
5 Net debtors days	30 days	38	53	27	18	14	13	12	13	14	
6 Cash/Cost coverage ratio	1 - 3 months	1,49	2,98	2,38	2,37	2,42	2,09	2,99	2,91	2,96	
7 Current ratio	1.5 - 2:1	1,10	2,03	1,51	1,48	1,45	1,36	1,57	1,74	1,67	
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%	0,4%	
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%	0,5%	
10 Net operating surplus margin	0%	-1,5%	58,3%	29,2%	17,1%	10,0%	1,2%	9,2%	11,8%	9,7%	
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	26	
16 Irregular, fruitless and wasteful unauthorised exp.	0%	Annual Ratio									
17 Remuneration as % of total operating expenditure	25% - 40%	33,0%	36,9%	30,2%	31,5%	32,1%	33,2%	33,7%	33,8%	33,9%	
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%	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%	20,8%	
20 Operating expenditure budget implementation indicator	95% - 100%	86,1%	78,2%	95,4%	93,9%	93,0%	99,2%	96,1%	95,3%	92,5%	
21 Operating revenue budget implementation indicator	95% - 100%	88,2%	182,3%	131,4%	110,7%	101,5%	99,6%	105,0%	107,3%	101,8%	
22 Billed revenue budget implementation indicator	95% - 100%	101,3%	149,8%	122,8%	114,1%	109,2%	106,2%	104,5%	104,0%	102,0%	

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.

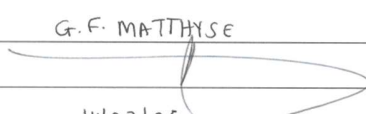
1.3.3 Compliance in terms of Municipal Debt Relief

1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly			
 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	Feb25	Notes/Comments	
National Financial Year	2024/25		
Demarcation Code of Municipality being assessed	WC612		
District	West Coast		
Demarcation Description	Cederberg		
I, G.F. Muthiso , 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	
6.2 - Maintaining the Eskom and bulk water current account	Condition 6.12 (as set out in the Schedule 3 to the MFMA (as amended))		
6.12.1	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2.</i>	Yes	No Invoices received for February 2025. This has been reported to PT who is following up with DWS
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://goportal.treasury.gov.za ?	Yes	No Invoices received for February 2025. This has been reported to PT who is following up with DWS
6.12.3	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	No Invoices received for February 2025. This has been reported to PT who is following up with DWS
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 2022 and) / or subsequent current accounts) up to the date of PT 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://goportal.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 on Advise and 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/Subsites/Pages/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 arising with the balance arrears would equal to 20 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt requirement to balance the budget and there was no provision for 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 uses the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets (asset register), the Provincial Treasury must respond to this item as "No".</i>	Yes	
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT/NT must assess whether the existing FRP incorporated will give effect to a funded MTREF. If not, the FRP requires amending.</i>	NA - the MTREF is funded	
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (with the FRP give effect to a funded MTREF over the period of the FRP - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "NA" be selected from the dropdown list.</i>	Na	
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations align with and give effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes	
6.5	Cost reflective tariffs - (including metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 58 and item 5.2 of MFMA Budget Circular no. 123) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	The tariff tool has been completed with the submission of the budget on the tool that was available at the time of submission. The Municipality will complete the new tariff tool with the Draft Budget Process.
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? (Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with municipal engineer(s) to ensure a minimum supply of waste water.	No	The Municipality does not have fit-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. This has been effected in the 2024/25 adjustment budget. Indigents are limited to the National Limit for FBS of 64 and 58kWh. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.
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 6.71 statement must include as part of the narratives the indigent information as required in the required NT forms.</i>	Yes	
6.6	Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's recent MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
6.7	Maintain a minimum average quarterly collection of property rates and services charges		
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and services 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 6.71 monthly and quarterly statements (e) and mSCOA data string uploaded via the GoMuni Upload Portal?	Yes	The cumulative collection rate is 92.8% and the collection rate for January was 89.22%
<i>Note - although the norm and standard for collection (MFMA Circular No. 70) is 85 per cent threshold, municipalities under the draft budget will be exempted from this restriction from collection to 80 per cent.</i>			

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 <u>and</u> 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.		
20	6.7.2.1	- 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 <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	6.7.1 = Yes
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	6.7.1 = Yes
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
Municipality's Completeness of the revenue base –			
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note – monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s 71 statement</i>	Yes
28	6.8.2	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 25, 96, 107 and 108) to the upload portal on https://goportal.nat.treasury.gov.za ?	Yes
Monitor and report on implementation –			
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the 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
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury Municipal Financial Recovery Service (MFRS) timely via the GoMans Upload Portal https://goportal.nat.treasury.gov.za ?	No FRP
<i>Note – a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>			
Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:			
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timely uploaded the compliance certificate via the GoMans Upload Portal https://goportal.nat.treasury.gov.za ? <i>Note – in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note – if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	No
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note – there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124 condition 6.12 (limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval as envisaged in MFMA section 69. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	No
For the duration of the Municipal Debt Relief (to ensure proper management of resources):			
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.62.</i>	Yes
39	6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note – to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3 of MFMA Circular no. 124, the council of a municipality that during the operation of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be processed by the relevant provincial (preparing an internal mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement) aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>	No

PT: HOO/ NT / MM Name: G. F. MATTHESE

Signature of HOO/ NT/ MM: 

Date: 14/03/25

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

Figure 4: Municipal Compliance Certificate Municipal Debt Relief

1.3.3.2 Municipal Debt Relief Performance across period of participation

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003													Province WC Code: WC012, District: West Coast, Code Description: Cederberg																																						
Monthly Performance Report													Compliance Status																																						
Municipal Details			Part A: Eskom And Bulk water current account				Part B: Compliance with a funded MTRF				Part C: FRP/BFP & Tariff Assessment		Part D: Electricity and water as collection tools			Part C: Quarterly collection of property rates and services charges				Part C: Maximization of Revenue Base		Part E: Oversight								Part F: Compliance Status																					
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating	Compliance Status					
1.July	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	No	No	No	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	82%	Above Moderate	Non Compliance				
2.August	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	83%	Above Moderate	Non Compliance	
3.September	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate	Non Compliance
4.October	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate	Non Compliance
5.November	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate	Non Compliance
6.December	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate	Non Compliance
7.January	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate	Non Compliance
8.February	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate	Non Compliance
9.March	Cederberg	WC012																																															0%	Not completed	Non Compliance
10.April	Cederberg	WC012																																															0%	Not completed	Non Compliance
11.May	Cederberg	WC012																																															0%	Not completed	Non Compliance
12.June	Cederberg	WC012																																															0%	Not completed	Non Compliance

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003													Province WC Code: WC012, District: West Coast, Code Description: Cederberg																																									
Monthly Performance Report													Compliance Status																																									
Municipal Details			Part A: Eskom And Bulk water current account				Part B: Compliance with a funded MTRF				Part C: FRP/BFP & Tariff Assessment		Part D: Electricity and water as collection tools			Part C: Quarterly collection of property rates and services charges				Part C: Maximization of Revenue Base		Part E: Oversight								Part F: Compliance Status																								
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating	Compliance Status								
1.July	Cederberg	WC012	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	83%	Above Moderate	Non Compliance			
2.August	Cederberg	WC012	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Above Moderate	Non Compliance	
3.September	Cederberg	WC012	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	93%	Above Moderate	Non Compliance	
4.October	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	96%	Above Moderate	Non Compliance	
5.November	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	96%	Above Moderate	Non Compliance	
6.December	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	96%	Above Moderate	Non Compliance	
7.January	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	96%	Above Moderate	Non Compliance	
8.February	Cederberg	WC012																																																	0%	Not completed	Non Compliance	
9.March	Cederberg	WC012																																																	0%	Not completed	Non Compliance	
10.April	Cederberg	WC012																																																	0%	Not completed	Non Compliance	
11.May	Cederberg	WC012																																																		0%	Not completed	Non Compliance
12.June	Cederberg	WC012																																																		0%	Not completed	Non Compliance

Figure 6: Provincial Treasury Compliance Assessment

The figure above reflects the Provincial Treasury’s compliance score for the previous month. In accordance with PT’s assessment, the Municipality scored compliance of 98% for January 2025.

1.3.3.4 Collection Rate Information

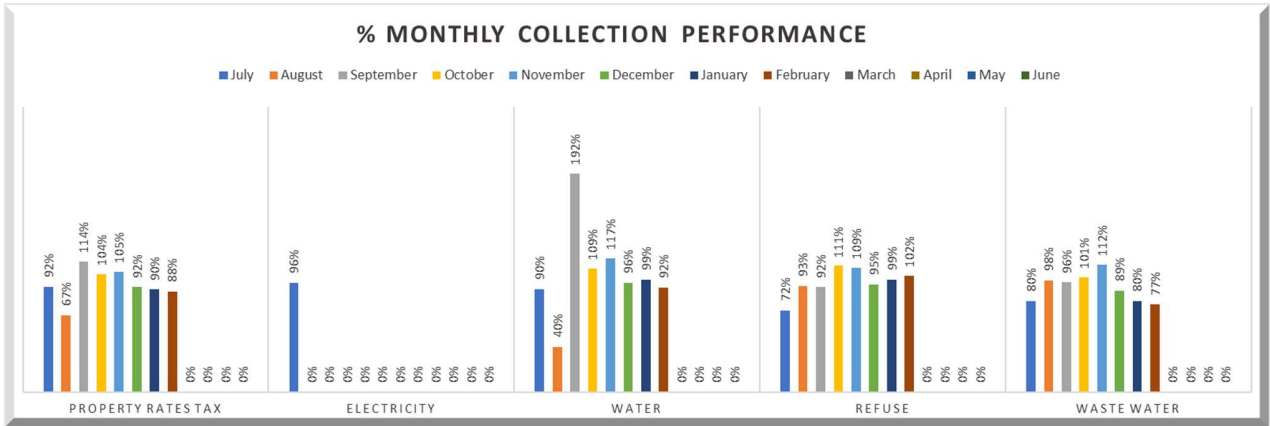


Figure 7: Monthly Collection Performance per service

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003	Municipal Details				
	Western Cape				
	Code	District	Municipality	Period Month(s)	No. Of Wards
	WC012		Cederberg	2002	6

Collection Rate Assessment	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	97 127 640	99 926 204	6 171 442	98%	95%	94 264 141	94 471 937	627 665	100%	100%	17 718 189	18 913 123	4 208 855	95%	95%	-	-	-	-	#DIV/0!
2. Collection <u>excl</u> Eskom supplied areas	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	-	-	#DIV/0!
3. Collection <u>Property Rates</u>	23 774 941	20 242 939	3 532 882	85%	85%	16 270 948	17 489 583	(1 198 735)	107%	107%	11 088 818	10 541 382	538 455	95%	95%	-	-	-	-	#DIV/0!
4. Total average collection: <u>Electricity</u> (Municipal supplied areas)	26 689 527	24 921 083	1 688 164	94%	94%	21 138 821	22 230 720	(1 091 908)	105%	105%	13 026 590	13 075 687	(49 897)	100%	100%	-	-	-	-	#DIV/0!
5. Total average collection: <u>Water</u>	7 351 718	6 951 413	380 305	95%	95%	7 378 161	7 338 700	41 452	99%	99%	6 803 559	5 913 388	1 489 670	78%	78%	-	-	-	-	#DIV/0!
6. Total average collection: <u>Wastewater</u>	3 920 854	2 911 934	1 008 920	74%	74%	3 788 145	3 149 821	638 324	83%	83%	2 571 225	2 028 486	533 739	79%	79%	-	-	-	-	#DIV/0!
7. Total average collection: <u>Refuse</u>	3 386 163	2 686 880	720 283	79%	79%	3 386 255	2 830 576	491 679	86%	85%	2 337 740	1 687 073	446 668	61%	61%	-	-	-	-	#DIV/0!
8. Total average collection: <u>Interest</u>	2 084 106	1 253 826	830 280	60%	60%	2 287 911	1 854 398	342 922	80%	80%	1 914 726	763 227	1 148 339	40%	40%	-	-	-	-	#DIV/0!

Figure 8: Collection Rate per Quarter

Collection Rate Assessment															
Total Aggregate Collection			8. February - Reporting for January in February				9. March - Reporting for February in March				Summary - Quarter 3				Q1
			Billing For January	Collection in February	R - Billing not collected	% Collection	Billing For February	Collection in March	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
1. Collection for whole demarcation			19 387 968	17 104 829	2 424 453	88%	-	-	-	#DIV/0!	37 718 168	33 619 333	4 098 835	89%	89%
2. Collection excl Eskom supplied areas			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3. Collection: Property Rates			5 540 835	5 090 769	450 066	92%	-	-	-	#DIV/0!	11 069 818	10 541 362	528 455	95%	95%
4. Total average collection: Electricity (Municipal supplied areas)			6 648 915	6 790 229	0	102%	-	-	-	#DIV/0!	13 026 590	13 075 687	(49 097)	100%	100%
5. Total average collection: Water			3 762 547	2 888 310	874 237	77%	-	-	-	#DIV/0!	6 803 059	5 313 388	1 489 670	78%	78%
6. Total average collection: Wastewater			1 304 535	992 745	311 790	76%	-	-	-	#DIV/0!	2 572 225	2 038 486	533 739	79%	79%
7. Total average collection: Refuse			1 174 523	938 910	235 613	80%	-	-	-	#DIV/0!	2 333 740	1 887 073	446 668	81%	81%
8. 7. Total average collection: Interest			956 614	403 866	552 747	42%	-	-	-	#DIV/0!	1 912 736	763 337	1 149 399	40%	40%

Complete This Section			Quarter 3 Performance Per Ward												
Services	Electricity Supplier	Ward Name & Number	8. February				9. March				Q3				
			Billing For January	Collection for January in February	Rand Value of Billing not collected	% Collection	Billing For February	Collection for February in March	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	251 612	124 534	67%	-	-	-	#DIV/0!	752 291	511 632	240 660	68%	68%
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Water			9 611	-	9 611	0%	-	-	-	#DIV/0!	13 497	8 212	5 285	61%	61%
Refuse			3 359	-	3 359	0%	-	-	-	#DIV/0!	6 719	5 558	1 160	83%	83%
Waste Water			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Interest	-	9 318	64 408	13%	-	-	-	#DIV/0!	145 687	10 825	134 862	7%	7%		
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	887 936	838 460	49 477	94%	-	-	-	#DIV/0!	1 771 488	1 687 553	83 935	95%	95%
Electricity			2 465 705	2 211 209	254 496	90%	-	-	-	#DIV/0!	4 525 418	4 444 282	81 135	98%	98%
Water			951 354	731 577	219 777	77%	-	-	-	#DIV/0!	1 481 586	1 255 513	226 072	85%	85%
Refuse			256 211	206 053	50 158	80%	-	-	-	#DIV/0!	508 924	426 042	80 882	84%	84%
Waste Water			290 965	251 666	39 299	86%	-	-	-	#DIV/0!	579 720	526 109	53 611	91%	91%
Interest	96 303	33 468	62 835	35%	-	-	-	#DIV/0!	192 231	108 458	83 773	56%	56%		
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 408 781	1 414 231	0	100%	-	-	-	#DIV/0!	2 815 312	2 731 908	83 404	97%	97%
Electricity			3 151 167	3 562 261	0	113%	-	-	-	#DIV/0!	6 562 353	6 656 670	(94 317)	101%	101%
Water			1 512 034	1 118 557	393 477	74%	-	-	-	#DIV/0!	2 729 856	2 134 625	595 231	78%	78%
Refuse			456 103	390 748	65 355	86%	-	-	-	#DIV/0!	903 232	768 119	135 113	85%	85%
Waste Water			569 571	456 069	113 503	80%	-	-	-	#DIV/0!	1 116 439	896 425	220 014	80%	80%
Interest	281 112	133 104	148 009	47%	-	-	-	#DIV/0!	558 832	239 808	319 024	43%	43%		
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	736 587	705 858	30 729	96%	-	-	-	#DIV/0!	1 476 113	1 409 723	66 390	96%	96%
Electricity			330 212	322 436	7 776	98%	-	-	-	#DIV/0!	637 767	710 111	(72 344)	111%	111%
Water			543 846	390 791	153 056	72%	-	-	-	#DIV/0!	1 209 822	700 337	509 485	58%	58%
Refuse			186 963	121 442	65 520	65%	-	-	-	#DIV/0!	374 155	240 003	134 152	64%	64%
Waste Water			186 151	101 241	84 910	54%	-	-	-	#DIV/0!	365 056	208 036	157 020	57%	57%
Interest	229 324	103 523	125 801	45%	-	-	-	#DIV/0!	450 573	176 383	274 190	39%	39%		
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 389 065	1 312 522	76 543	94%	-	-	-	#DIV/0!	2 769 975	2 968 926	(198 951)	107%	107%
Electricity			700 182	693 507	6 675	99%	-	-	-	#DIV/0!	1 297 769	1 263 005	34 764	97%	97%
Water			745 238	647 103	98 135	87%	-	-	-	#DIV/0!	1 367 398	1 213 812	153 586	89%	89%
Refuse			263 656	219 603	44 053	83%	-	-	-	#DIV/0!	524 249	442 910	81 340	84%	84%
Waste Water			243 241	179 417	63 825	74%	-	-	-	#DIV/0!	471 714	374 673	97 041	79%	79%
Interest	181 020	116 512	64 508	64%	-	-	-	#DIV/0!	374 354	210 695	163 659	56%	56%		
Property Rates Tax	Eskom supplied	Ward 6	742 319	568 086	174 233	77%	-	-	-	#DIV/0!	1 484 639	1 231 621	253 017	83%	83%
Electricity			1 649	816	833	50%	-	-	-	#DIV/0!	3 283	1 618	1 665	49%	49%
Water			462	282	181	61%	-	-	-	#DIV/0!	901	891	11	99%	99%
Refuse			8 231	1 064	7 167	13%	-	-	-	#DIV/0!	16 462	2 441	14 021	15%	15%
Waste Water			14 605	4 353	10 253	30%	-	-	-	#DIV/0!	39 296	33 242	6 054	85%	85%
Interest	95 128	7 942	87 186	8%	-	-	-	#DIV/0!	191 060	17 168	173 891	9%	9%		

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.

1.3.3.5 Indigent Information


 National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		As Per Debt Relief Application Select Current Financial Year Select Year Monitored															
Description	Ref	Select Year Monitored															
		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	2 325					
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					2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325					
Indigent HH's using public tap (< min service level)	3																
Indigent HH's with other water supply (< min service level)	4																
Indigent HH's with No water supply	5																
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total																	
Total number of registered indigent households	5				2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325					
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	2 325					
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	2 325					
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																	
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																	
Indigent HH's with Electricity (< min service level)					5	27	6	6	2	2	2	2					
Indigent HH's with Electricity - prepaid (< min service level)					2 071	2 109	2 166	2 172	2 260	2 278	2 289	2 297					
Indigent HH's with other energy sources																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total					2 076	2 136	2 172	2 178	2 262	2 280	2 291	2 299					
Total number of registered indigent households	5				2 076	2 136	2 172	2 178	2 262	2 280	2 291	2 299					
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	2 297					
Number of Indigent HH's with conventional metered Electricity					5	27	6	6	2	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	2 299					
Status of unlimited supply of Electricity:																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																	
Total number of registered indigent households receiving unlimited supply - Electricity																	
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																
Number of ALL Households receiving Free Basic Service (including registered/indigent Households)	7																
Water (6 kilolitres per household per month)					2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325					
Electricity/other energy (50kwh per household per month)					2 076	2 136	2 166	2 172	2 260	2 278	2 289	2 297					
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 Formal 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)																	
Water (kilolitres per household per month)					6	6	6	6	6	6	6	6					
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)					245	245	245	245	245	245	245	245					
Electricity (kwh per household per month)					50	50	50	50	50	50	50	50					
Refuse (average litres per week)					240	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)																
FSI 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																	
Housing - top structure subsidies	6																
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	2021/2022					
Reconciliation Period	Quarter 3					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
Property Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	5127	5127	0	2 699 179 000,00	2 699 179 000,00	-
Industrial	5	5	0	4 617 000,00	4 617 000,00	-
Business and Commercial	492	492	0	852 866 000,00	852 866 000,00	-
Agricultural	2830	2830	0	5 110 810 000,00	5 110 810 000,00	-
Mining	0	0	0	-	-	-
State Owned for Public Purpose	17	17	0	169 320 000,00	169 320 000,00	-
PSI	357	357	0	84 432 000,00	84 432 000,00	-
PBO	8	8	0	8 980 000,00	8 980 000,00	-
Multi Use	0	0	0	-	-	-
Vacant	655	655	0	192 981 000,00	192 981 000,00	-
POW	33	33	0	60 553 000,00	60 553 000,00	-
Municipal	926	926	0	206 678 000,00	206 678 000,00	-
Other	99	99	0	88 129 000,00	88 129 000,00	-
	10549	10549	0	9 478 545 000,00	9 478 545 000,00	-
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	2 435 186	2 485 569	- 50 384	7 305 557,61	7 456 708,29	- 151 150,68
Industrial	7 191	7 191	0	2 1574,27	2 1574,26	0,01
Business and Commercial	1 328 421	1 166 235	162 186	3 985 263,71	3 498 704,70	486 559,01
Agricultural	1 539 367	1 628 854	- 89 487	4 618 102,28	4 886 562,96	- 268 460,68
Mining	-	-	-	-	-	-
State Owned for Public Purpose	263 732	48 870	214 863	791 196,80	146 608,80	644 588,00
PSI	17 801	24 622	- 6 821	53 404,34	73 866,60	- 20 462,26
PBO	2 705	2 268	437	8 114,28	6 804,06	1 310,22
Multi Use	-	-	-	-	-	-
Vacant	232 503	145 409	87 093	697 507,62	436 228,41	261 279,21
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	R5 826 906,97	R5 509 019,36	R3 17 887,61	17 480 720,92	16 527 058,08	953 662,84

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.

Action Plan -												
Ref	Focus Area	Item	Details	Responsible Official	Targeted Date	Remedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	resides		The census tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	NT	31/06/2025	NT should assist on this matter.	Not Yet Started	To report to NT	customer with Acc num 379785	In Place and Archived	2025/03/13	RVALUE1
2	res		The tool bills all the vacant stands belonging to churches.	NT	21/06/2025	NT should assist on this matter.	Not Yet Started	To report to NT	Acc num 279000	In Place and Archived	2025/03/13	RVALUE1
1	res		Most of the Agricultural properties, are not been billed by the municipality.	Revenue	31/03/2025	Municipality to check the billing on the financial system.	In Progress	Municipality to rectify the error.	Acc num 280781	Not Yet in Place	2025/03/13	RVALUE1
4											2025/03/13	-45729
5											2025/03/13	-45729
6											2025/03/13	-45729
5											2025/03/13	-45729
6											2025/03/13	-45729
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	Indigent customers		The census tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	NT	31/06/2025	the census tool provide the municipalities to capture the rebates offered to the customers.	Not Yet Started	NT to assist	customer with Acc num 379785	Not Yet Started	2025/03/13	RVALUE1
2							In Progress			Select from Drop Down	2025/03/13	-45729
Long Term Goal /Planned Deliverables /Key Achievements Mapping Dashboard												
Ref	IFA	Details	Comments									
1	Primary Keys in the Approved GV and the System Generated ID	PIFs JIS Coord rates 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 Under The Name of the Municipality	Properties In Registered in the Name of the Municipality Must be categorised as Municipal in the Approved GV										
3	Property Categories - Approved GV	the Approved GV must Possess only those Property Categories That are Defined in the MPRA										
4	Property Categories - Municipal System	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										
6	Approved GV	To Include a Column for Indicating State Owned Properties										
14												

Figure 12: Property Rates Variances Action Plan

1.3.3.7 Reconciliation of payments to Bulk Suppliers

Payment per mSCOA Data String M08								
Payment per mSCOA Data Strings						9 772 481,80		
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 12 March 2025
6627012482	Eskom	Bulk Purchases	17-01-2025	17-02-2025	13-02-2025	1 921 829,15	M08	M08 String
6779486465	Eskom	Bulk Purchases	17-01-2025	17-02-2025	13-02-2025	3 247 685,76	M08	M08 String
8260124924	Eskom	Bulk Purchases	17-01-2025	17-02-2025	13-02-2025	661 407,34	M08	M08 String
9571810478	Eskom	Bulk Purchases	17-01-2025	17-02-2025	13-02-2025	3 348 847,64	M08	M08 String
5633644454	Eskom	Bulk Purchases	17-01-2025	17-02-2025	13-02-2025	580 134,39	M08	M08 String
9003055662	Eskom	Bulk Purchases	10-02-2025	12-03-2025	11-03-2025	2 570,94	M08	M08 String
5421499776	Eskom	Bulk Purchases	06-02-2025	03-03-2025	27-02-2025	10 006,58	M08	M08 String
							M08	M08 String
						9 772 481,80		
Difference						-		
Internal usage not included in Bulk Electricity Payments String								
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 12 March 2025
5377939292	Eskom	Bulk Purchases	16-01-2025	15-02-2025	13-02-2025	6 007,30	M08	Internal Usage not included in string
6897791850	Eskom	Bulk Purchases	21-01-2025	15-02-2025	13-02-2025	3 448,72	M08	Internal Usage not included in string
8926469644	Eskom	Bulk Purchases	21-01-2025	15-02-2025	13-02-2025	15 333,78	M08	Internal Usage not included in string
6983620040	Eskom	Bulk Purchases	16-01-2025	15-02-2025	13-02-2025	24 300,57	M08	Internal Usage not included in string
5710236842	Eskom	Bulk Purchases	16-01-2025	15-02-2025	13-02-2025	78 486,60	M08	Internal Usage not included in string
6829354180	Eskom	Bulk Purchases	21-01-2025	15-02-2025	13-02-2025	13 587,40	M08	Internal Usage not included in string
5001886097	Eskom	Bulk Purchases	06-02-2025	03-03-2025	27-02-2025	1 666,67	M08	Internal Usage not included in string
9251775291	Eskom	Bulk Purchases	11-02-2025	13-03-2025	11-03-2025	117 974,94	M08	Internal Usage not included in string
7460413421	Eskom	Bulk Purchases	06-02-2025	03-03-2025	27-02-2025	3 805,49	M08	Internal Usage not included in string
						264 611,47		

Figure 13: mSCOA Reconciliation

The table above indicates the Bulk Current Account Reconciliation statement for February 2025 to mSCOA data string uploaded.

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:											
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end: 11 February 2025
1	6627012482	Ekskom	Bulk Purchases	17-01-2025	17-02-2025	13-02-2025	1 921 829.15	1 921 829.15	-	M07	M08 String
2	6778486465	Ekskom	Bulk Purchases	17-01-2025	17-02-2025	13-02-2025	3 247 685.76	3 247 685.76	-	M07	M08 String
3	8260124924	Ekskom	Bulk Purchases	17-01-2025	17-02-2025	13-02-2025	661 407.34	661 407.34	-	M07	M08 String
4	9571810478	Ekskom	Bulk Purchases	17-01-2025	17-02-2025	13-02-2025	3 348 847.64	3 348 847.64	-	M07	M08 String
5	5633644454	Ekskom	Bulk Purchases	17-01-2025	17-02-2025	13-02-2025	580 134.39	580 134.39	-	M07	M08 String
6	5001886937	Ekskom	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	Ekskom	Bulk Purchases								
8	9871219263	Ekskom	Bulk Purchases								
9	9251775291	Ekskom	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	Ekskom	Bulk Purchases	13-01-2025	12-02-2025	11-02-2025	284 736.75	284 736.75	-	M07	Internal Usage not included in string
11	5377839932	Ekskom	Bulk Purchases	16-01-2025	15-02-2025	13-02-2025	6 007.30	6 007.30	-	M07	Internal Usage not included in string
12	9000556662	Ekskom	Bulk Purchases	08-01-2025	07-02-2025	06-02-2025	2 458.16	2 458.16	-	M07	M08 String
13	9581081208	Ekskom	Bulk Purchases	27-01-2025	21-02-2025		3 633.80	-	-3 633.80	M07	Not yet due at reporting date
14	6897791850	Ekskom	Bulk Purchases	21-01-2025	15-02-2025	13-02-2025	3 448.72	3 448.72	-	M07	Internal Usage not included in string
15	8926469644	Ekskom	Bulk Purchases	21-01-2025	15-02-2025	13-02-2025	15 333.78	15 333.78	-	M07	Internal Usage not included in string
16	7486207260	Ekskom	Bulk Purchases	07-01-2025	01-02-2025		-38 455.50	-	-38 455.50	M07	Account in credit
17	9792412008	Ekskom	Bulk Purchases	27-01-2025	21-02-2025		61 679.79	-	61 679.79	M07	Not yet due at reporting date
18	7460413421	Ekskom	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	9622581180	Ekskom	Bulk Purchases	28-01-2025	22-02-2025		10 993.71	-	10 993.71	M07	Not yet due at reporting date
20	6982620940	Ekskom	Bulk Purchases	16-01-2025	15-02-2025	13-02-2025	24 300.57	24 300.57	-	M07	Internal Usage not included in string
21	5710236842	Ekskom	Bulk Purchases	16-01-2025	15-02-2025	13-02-2025	78 486.60	78 486.60	-	M07	Internal Usage not included in string
22	6629354180	Ekskom	Bulk Purchases	21-01-2025	15-02-2025	13-02-2025	13 587.40	13 587.40	-	M07	Internal Usage not included in string
23	5421499776	Ekskom	Bulk Purchases	07-01-2025	01-02-2025	30-01-2025	9 067.81	9 067.81	-	M07	M08 String
24	8774598833	Ekskom	Bulk Purchases	14-01-2025	13-02-2025	11-02-2025	3 940.27	3 940.27	-	M07	M08 String
							10 373 350.06	10 335 499.26	37 850.80		
Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:											
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end: 12 March 2025
1	6627012482	Ekskom	Bulk Purchases	17-02-2025	19-03-2025		1 712 495.73		1 712 495.73	M08	Not yet due at reporting date
2	6778486465	Ekskom	Bulk Purchases	17-02-2025	19-03-2025		3 994 851.81		3 994 851.81	M08	Not yet due at reporting date
3	8260124924	Ekskom	Bulk Purchases	17-02-2025	19-03-2025		726 959.66		726 959.66	M08	Not yet due at reporting date
4	9571810478	Ekskom	Bulk Purchases	20-02-2025	22-03-2025		4 075 452.86		4 075 452.86	M08	Not yet due at reporting date
5	5633644454	Ekskom	Bulk Purchases	20-02-2025	22-03-2025		518 377.16		518 377.16	M08	Not yet due at reporting date
6	5001886937	Ekskom	Bulk Purchases	06-02-2025	03-03-2025	27-02-2025	1 666.67	1 666.67	-	M08	Internal Usage not included in string
7	7039295180	Ekskom	Bulk Purchases								
8	9871219263	Ekskom	Bulk Purchases								
9	9251775291	Ekskom	Bulk Purchases	11-02-2025	13-03-2025	11-03-2025	117 974.94	117 974.94	-	M08	Internal Usage not included in string
10	8287424551	Ekskom	Bulk Purchases	19-02-2025	22-03-2025		235 199.89		235 199.89	M08	Not yet due at reporting date
11	5377839932	Ekskom	Bulk Purchases	27-02-2025	29-03-2025		6 007.30		6 007.30	M08	Not yet due at reporting date
12	9000556662	Ekskom	Bulk Purchases	10-02-2025	12-03-2025	11-03-2025	2 570.94	2 570.94	-	M08	M08 String
13	9581081208	Ekskom	Bulk Purchases	20-02-2025	17-03-2025		3 751.02		3 751.02	M08	Not yet due at reporting date
14	6897791850	Ekskom	Bulk Purchases	20-02-2025	17-03-2025		3 805.49		3 805.49	M08	Not yet due at reporting date
15	8926469644	Ekskom	Bulk Purchases	20-02-2025	17-03-2025		17 266.55		17 266.55	M08	Not yet due at reporting date
16	7486207260	Ekskom	Bulk Purchases	06-02-2025	03-03-2025		-33 526.51		-33 526.51	M08	Account in credit
17	9792412008	Ekskom	Bulk Purchases	20-02-2025	17-03-2025		134 200.48		134 200.48	M08	Not yet due at reporting date
18	7460413421	Ekskom	Bulk Purchases	06-02-2025	03-03-2025	27-02-2025	3 805.49	3 805.49	-	M08	Internal Usage not included in string
19	9622581180	Ekskom	Bulk Purchases	27-02-2025	24-03-2025		12 563.36		12 563.36	M08	Not yet due at reporting date
20	6982620940	Ekskom	Bulk Purchases	19-02-2025	20-03-2025		25 489.40		25 489.40	M08	Not yet due at reporting date
21	5710236842	Ekskom	Bulk Purchases	17-02-2025	19-03-2025		75 880.72		75 880.72	M08	Not yet due at reporting date
22	6629354180	Ekskom	Bulk Purchases	20-02-2025	17-03-2025		30 146.79		30 146.79	M08	Not yet due at reporting date
23	5421499776	Ekskom	Bulk Purchases	06-02-2025	03-03-2025	27-02-2025	10 006.58	10 006.58	-	M08	M08 String
24	8774598833	Ekskom	Bulk Purchases	14-02-2025	17-03-2025		3 779.71		3 779.71	M08	Not yet due at reporting date
							11 878 726.04	136 024.62	11 542 701.42		

Figure 14: Bulk Electricity - Summary of Invoices & Payments

The figures above 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 - M08 February									
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	74 729	5 491	52 718	50 412	2 306	5%	74 729
Service charges	190 639	199 058	210 785	16 813	136 532	135 051	1 481	1%	210 785
Investment revenue	5 191	1 150	7 486	783	5 681	2 034	3 647	179%	7 486
Transfers and subsidies - Operational	115 294	94 462	113 478	1 003	76 215	71 126	5 089	0	113 478
Other own revenue	69 155	80 822	85 074	6 362	47 773	54 732	(6 959)	-13%	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	491 552	30 452	318 918	313 354	5 564	2%	491 552
Employee costs	130 819	149 110	142 683	10 992	93 189	98 521	(5 332)	-5%	142 683
Remuneration of Councillors	6 081	6 502	6 506	489	4 291	4 196	95	2%	6 506
Depreciation and amortisation	42 207	31 439	32 968	1 641	19 977	21 265	(1 288)	-6%	32 968
Interest	14 961	11 926	12 792	619	7 521	8 124	(603)	-7%	12 792
Inventory consumed and bulk purchases	116 430	125 072	139 635	10 418	83 205	86 558	(3 352)	-4%	139 635
Transfers and subsidies	198	220	220	7	18	112	(95)	-84%	220
Other expenditure	134 672	126 892	156 563	9 261	79 660	92 293	(12 633)	-14%	156 563
Total Expenditure	445 369	451 160	491 368	33 427	287 861	311 069	(23 208)	-7%	491 368
Surplus/(Deficit)	8 602	330	184	(2 975)	31 057	2 285	28 772	1258%	184
Transfers and subsidies - capital (monetary allocations)	26 280	60 734	64 944	4 462	12 476	40 788	##	-69%	64 944
Transfers and subsidies - capital (in-kind)	5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	40 432	61 064	65 128	1 487	43 533	43 073	461	1%	65 128
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	40 432	61 064	65 128	1 487	43 533	43 073	461	1%	65 128
Capital expenditure & funds sources									
Capital expenditure	41 662	80 568	88 748	4 596	13 267	63 770	(50 502)	-79%	88 748
Capital transfers recognised	26 280	60 734	64 944	4 462	12 476	44 594	(32 118)	-72%	64 944
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 383	19 834	23 805	134	791	19 175	(18 384)	-96%	23 805
Total sources of capital funds	41 662	80 568	88 748	4 596	13 267	63 770	(50 502)	-79%	88 748
Financial position									
Total current assets	123 084	54 183	110 946		191 644				110 946
Total non current assets	684 008	862 005	738 092		676 258				738 092
Total current liabilities	105 357	40 370	85 397		114 893				85 397
Total non current liabilities	123 166	135 968	119 945		130 525				119 945
Community wealth/Equity	578 568	739 850	643 696		622 484				643 696
Cash flows									
Net cash from (used) operating	80 491	90 941	76 012	11 910	82 754	72 366	(10 387)	-14%	76 012
Net cash from (used) investing	(46 273)	(80 568)	(88 348)	(4 349)	(12 227)	(14 941)	(2 714)	18%	(88 348)
Net cash from (used) financing	(1 738)	(1 747)	(1 799)	4	(938)	(924)	15	-2%	(1 799)
Cash/cash equivalents at the month/year end	61 258	10 155	47 123	130 846	130 846	117 760	(13 087)	-11%	47 123
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	19 266	9 216	6 146	4 518	4 211	3 719	28 016	76 925	152 017
Creditors Age Analysis									
Total Creditors	11 705	116	732	-	-	-	1 020	-	13 572

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February										
Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		164 107	157 067	158 117	7 581	107 652	105 267	2 386	2%	158 117
Executive and council		53 691	56 582	54 092	-	38 695	37 223	1 472	4%	54 092
Finance and administration		110 415	100 485	104 025	7 581	68 957	68 043	914	1%	104 025
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		48 307	63 376	70 875	7 791	39 420	43 783	(4 363)	-10%	70 875
Community and social services		7 920	15 149	10 774	506	4 151	9 249	(5 098)	-55%	10 774
Sport and recreation		3 031	3 600	3 070	98	2 491	2 294	198	9%	3 070
Public safety		32 537	34 847	45 445	3 831	26 622	25 351	1 271	5%	45 445
Housing		4 819	9 780	11 587	3 356	6 155	6 889	(734)	-11%	11 587
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 813	6 560	8 963	725	5 113	5 184	(71)	-1%	8 963
Planning and development		2 513	2 095	2 168	243	2 325	1 411	914	65%	2 168
Road transport		7 299	4 465	6 795	482	2 788	3 772	(984)	-26%	6 795
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		263 574	285 222	318 540	18 816	179 209	199 908	(20 698)	-10%	318 540
Energy sources		166 072	166 652	188 322	12 746	115 345	116 572	(1 227)	-1%	188 322
Water management		40 835	78 784	66 539	(476)	25 856	48 983	(23 127)	-47%	66 539
Waste water management		30 274	21 174	42 885	5 377	25 127	21 509	3 618	17%	42 885
Waste management		26 393	18 612	20 793	1 169	12 881	12 844	37	0%	20 793
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	485 801	512 224	556 496	34 913	331 395	354 141	(22 747)	-6%	556 496
Expenditure - Functional										
<i>Governance and administration</i>		121 832	123 752	127 410	7 850	73 019	81 507	(8 488)	-10%	127 410
Executive and council		13 539	13 899	13 767	930	9 476	8 770	706	8%	13 767
Finance and administration		107 178	108 639	112 438	6 834	62 754	71 939	(9 186)	-13%	112 438
Internal audit		1 115	1 215	1 206	86	790	798	(8)	-1%	1 206
<i>Community and public safety</i>		65 436	78 357	83 185	7 528	50 421	53 247	(2 826)	-5%	83 185
Community and social services		9 409	12 758	11 825	655	5 813	7 473	(1 660)	-22%	11 825
Sport and recreation		12 695	14 485	13 303	950	8 281	9 420	(1 140)	-12%	13 303
Public safety		39 158	44 657	52 027	5 763	32 021	32 127	(106)	0%	52 027
Housing		4 174	6 457	6 030	161	4 306	4 227	79	2%	6 030
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 159	30 190	28 201	2 062	19 205	19 642	(437)	-2%	28 201
Planning and development		11 803	12 809	12 077	817	8 368	8 306	62	1%	12 077
Road transport		15 356	17 381	16 124	1 245	10 838	11 336	(498)	-4%	16 124
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		230 941	218 861	252 572	15 986	145 215	156 672	(11 457)	-7%	252 572
Energy sources		152 780	136 679	164 848	11 599	99 871	100 770	(899)	-1%	164 848
Water management		39 390	33 757	31 613	467	18 372	22 076	(3 704)	-17%	31 613
Waste water management		20 930	22 233	25 795	2 180	14 927	15 539	(612)	-4%	25 795
Waste management		17 841	26 193	30 316	1 741	12 045	18 286	(6 242)	-34%	30 316
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	445 369	451 160	491 368	33 427	287 861	311 069	(23 208)	-7%	491 368
Surplus/ (Deficit) for the year		40 432	61 064	65 128	1 487	43 533	43 073	461	0,0106994	65 128

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) - M08 February										
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	54 092	-	38 695	37 223	1 472	4,0%	54 092
Vote 2 - Office of Municipal Manager		300	-	500	-	-	100	(100)	-100,0%	500
Vote 3 - Financial Administrative Services		107 076	97 847	100 266	7 339	66 933	66 015	918	1,4%	100 266
Vote 4 - Community Development Services		8 034	17 237	12 890	685	5 564	10 647	(5 083)	-47,7%	12 890
Vote 5 - Corporate and Strategic Services		784	489	1 110	53	572	495	77	15,6%	1 110
Vote 6 - Planning and Development Services		2 655	2 095	2 168	243	2 325	1 411	914	64,7%	2 168
Vote 7 - Public Safety		39 136	39 373	49 474	4 323	29 449	28 269	1 180	4,2%	49 474
Vote 8 - Electricity		166 072	166 652	188 322	12 746	115 345	116 572	(1 227)	-1,1%	188 322
Vote 9 - Waste Management		26 393	18 612	20 793	1 169	12 881	12 844	37	0,3%	20 793
Vote 10 - Waste Water Management		30 274	21 174	41 685	5 377	25 127	21 269	3 858	18,1%	41 685
Vote 11 - Water		40 835	78 784	66 539	(476)	25 856	48 983	(23 127)	-47,2%	66 539
Vote 12 - Housing		4 819	9 780	11 587	3 356	6 155	6 889	(734)	-10,7%	11 587
Vote 13 - Road Transport		3 000	-	4 000	-	-	1 130	(1 130)	-100,0%	4 000
Vote 14 - Sports and Recreation		3 031	3 600	3 070	98	2 491	2 294	198	8,6%	3 070
Total Revenue by Vote	2	485 801	512 224	556 496	34 913	331 395	354 141	(22 747)	-6,4%	556 496
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 750	9 477	9 313	580	6 499	5 787	712	12,3%	9 313
Vote 2 - Office of Municipal Manager		16 226	16 274	15 728	904	8 925	10 581	(1 656)	-15,7%	15 728
Vote 3 - Financial Administrative Services		72 238	73 914	76 223	4 581	42 523	48 538	(6 015)	-12,4%	76 223
Vote 4 - Community Development Services		10 583	11 246	10 255	646	6 684	7 335	(651)	-8,9%	10 255
Vote 5 - Corporate and Strategic Services		21 688	22 272	24 140	1 724	13 751	15 267	(1 516)	-9,9%	24 140
Vote 6 - Planning and Development Services		11 090	11 221	11 342	751	7 609	7 505	104	1,4%	11 342
Vote 7 - Public Safety		43 398	51 468	58 241	6 033	34 405	35 667	(1 261)	-3,5%	58 241
Vote 8 - Electricity		152 780	136 679	164 848	11 599	99 871	100 770	(899)	-0,9%	164 848
Vote 9 - Waste Management		17 841	26 193	30 316	1 741	12 045	18 286	(6 242)	-34,1%	30 316
Vote 10 - Waste Water Management		19 598	20 452	23 818	2 061	14 148	14 313	(165)	-1,2%	23 818
Vote 11 - Water		39 390	33 757	31 613	467	18 372	22 076	(3 704)	-16,8%	31 613
Vote 12 - Housing		4 174	6 457	6 030	161	4 306	4 227	79	1,9%	6 030
Vote 13 - Road Transport		14 917	17 265	16 198	1 229	10 443	11 297	(853)	-7,6%	16 198
Vote 14 - Sports and Recreation		12 695	14 485	13 303	950	8 281	9 420	(1 140)	-12,1%	13 303
Total Expenditure by Vote	2	445 369	451 160	491 368	33 427	287 861	311 069	(23 208)	-7,5%	491 368
Surplus/ (Deficit) for the year	2	40 432	61 064	65 128	1 487	43 533	43 073	461	1,1%	65 128

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) - M08 February										
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	149 631	11 593	95 940	93 334	2 606	3%	149 631
Service charges - Water		32 781	33 443	32 777	2 817	21 511	22 162	(651)	-3%	32 777
Service charges - Waste Water Management		16 351	15 305	14 664	1 235	9 833	10 075	(242)	-2%	14 664
Service charges - Waste management		14 106	14 436	13 713	1 168	9 247	9 479	(232)	-2%	13 713
Sale of Goods and Rendering of Services		4 560	4 926	4 611	226	3 963	3 221	743	23%	4 611
Agency services		4 300	4 465	3 995	482	2 788	2 882	(94)	-3%	3 995
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 117	6 698	6 768	615	4 530	4 479	51	1%	6 768
Interest from Current and Non Current Assets		5 191	1 150	7 486	783	5 681	2 034	3 647	179%	7 486
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		970	784	748	46	476	516	(39)	-8%	748
Licence and permits		11	12	2	-	-	6	(6)	-100%	2
Operational Revenue		846	527	336	33	554	313	241	77%	336
Non-Exchange Revenue										
Property rates		73 693	75 998	74 729	5 491	52 718	50 412	2 306	5%	74 729
Surcharges and Taxes		-	1	1	-	-	1	(1)	-100%	1
Fines, penalties and forfeits		32 934	34 907	45 587	3 840	26 743	25 407	1 335	5%	45 587
Licence or permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		115 294	94 462	113 478	1 003	76 215	71 126	5 089	7%	113 478
Interest earned from Receivables (Non-Exchange)		4 208	4 353	4 419	397	2 916	2 915	0	0%	4 419
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 629	4 601	3 957	723	5 803	2 939	2 864	97%	3 957
Gains on disposal of Assets		-	-	400	-	-	80	(80)	-100%	400
Other Gains		9 580	19 549	14 249	-	-	11 973	(11 973)	-100%	14 249
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		453 971	451 490	491 552	30 452	318 918	313 354	5 564	2%	491 552
Expenditure By Type										
Employee related costs		130 819	149 110	142 683	10 992	93 189	98 521	(5 332)	-5%	142 683
Remuneration of councillors		6 081	6 502	6 506	489	4 291	4 196	95	2%	6 506
Bulk purchases - electricity		105 503	113 900	126 850	9 595	76 093	78 523	(2 430)	-3%	126 850
Inventory consumed		10 927	11 172	12 785	823	7 112	8 034	(922)	-11%	12 785
Debt impairment		50 384	54 088	62 980	5 083	36 634	37 837	(1 203)	-3%	62 980
Depreciation and amortisation		42 207	31 439	32 968	1 641	19 977	21 265	(1 288)	-6%	32 968
Interest		14 961	11 926	12 792	619	7 521	8 124	(603)	-7%	12 792
Contracted services		56 827	27 732	48 332	2 832	25 087	26 606	(1 520)	-6%	48 332
Transfers and subsidies		198	220	220	7	18	112	(95)	-84%	220
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		26 796	37 712	42 791	1 347	17 940	23 923	(5 983)	-25%	42 791
Losses on Disposal of Assets		666	-	400	-	-	80	(80)	-100%	400
Other Losses		-	7 360	2 060	-	-	3 847	(3 847)	-100%	2 060
Total Expenditure		445 369	451 160	491 368	33 427	287 861	311 069	(23 208)	-7%	491 368
Surplus/(Deficit)		8 602	330	184	(2 975)	31 057	2 285	28 772	0	184
Transfers and subsidies - capital (monetary allocations)		26 280	60 734	64 944	4 462	12 476	40 788	(28 311)	(0)	64 944
Transfers and subsidies - capital (in-kind)		5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		40 432	61 064	65 128	1 487	43 533	43 073	461	0	65 128
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		40 432	61 064	65 128	1 487	43 533	43 073	461	0	65 128
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		40 432	61 064	65 128	1 487	43 533	43 073	461	0	65 128
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		40 432	61 064	65 128	1 487	43 533	43 073	461	0	65 128

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) - M08 February										
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	-	1 478	-	-	296	(296)	-100%	1 478
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	1 320	1 200	-	-	1 200	(1 200)	-100%	1 200
Vote 9 - Waste Management		-	2 500	-	-	-	2 000	(2 000)	-100%	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	12 897	12 897	-	-	6 448	(6 448)	-100%	12 897
Vote 12 - Housing		1 000	3 200	619	1 201	1 201	1 984	(783)	-39%	619
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	18 194	1 201	1 201	13 928	(12 727)	-91%	18 194
Single Year expenditure appropriation										
Vote 1 - Executive and Council	2	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		115	400	609	28	97	442	(345)	-78%	609
Vote 4 - Community Development Services		540	10 153	6 269	-	-	5 594	(5 594)	-100%	6 269
Vote 5 - Corporate and Strategic Services		1 261	1 071	1 021	12	277	1 061	(784)	-74%	1 021
Vote 6 - Planning and Development Services		1 227	500	5	-	-	151	(151)	-100%	5
Vote 7 - Public Safety		-	460	3 646	-	-	1 097	(1 097)	-100%	3 646
Vote 8 - Electricity		4 363	14 112	8 528	473	473	9 566	(9 094)	-95%	8 528
Vote 9 - Waste Management		12 997	-	4 955	-	-	991	(991)	-100%	4 955
Vote 10 - Waste Water Management		7 848	21 726	24 825	728	8 526	19 140	(10 614)	-55%	24 825
Vote 11 - Water		6 388	7 493	12 381	-	539	7 661	(7 122)	-93%	12 381
Vote 12 - Housing		2 063	2 736	6 664	2 155	2 155	3 522	(1 367)	-39%	6 664
Vote 13 - Road Transport		1 604	-	1 652	-	-	617	(617)	-100%	1 652
Vote 14 - Sports and Recreation		72	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	38 477	58 652	70 554	3 395	12 066	49 842	(37 775)	-76%	70 554
Total Capital Expenditure		41 662	80 568	88 748	4 596	13 267	63 770	(50 502)	-79%	88 748
Capital Expenditure - Functional Classification										
Governance and administration		1 377	1 471	1 630	40	374	1 503	(1 129)	-75%	1 630
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 377	1 471	1 630	40	374	1 503	(1 129)	-75%	1 630
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 675	16 549	17 198	3 356	3 356	12 196	(8 844)	-72%	17 198
Community and social services		540	10 153	7 469	-	-	5 834	(5 834)	-100%	7 469
Sport and recreation		72	-	-	-	-	-	-	-	-
Public safety		-	460	2 446	-	-	857	(857)	-100%	2 446
Housing		3 063	5 936	7 283	3 356	3 356	5 505	(2 150)	-39%	7 283
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 016	2 500	4 440	-	-	2 925	(2 925)	-100%	4 440
Planning and development		3 412	500	1 483	-	-	447	(447)	-100%	1 483
Road transport		1 604	2 000	2 957	-	-	2 478	(2 478)	-100%	2 957
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		31 595	60 048	65 481	1 200	9 538	47 146	(37 608)	-80%	65 481
Energy sources		4 363	15 432	9 728	473	473	10 766	(10 294)	-96%	9 728
Water management		6 388	20 389	25 277	-	539	14 109	(13 570)	-96%	25 277
Waste water management		7 848	21 726	25 520	728	8 526	19 279	(10 753)	-56%	25 520
Waste management		12 997	2 500	4 955	-	-	2 991	(2 991)	-100%	4 955
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	41 662	80 568	88 748	4 596	13 267	63 770	(50 502)	-79%	88 748
Funded by:										
National Government		17 601	47 842	46 837	1 106	8 875	32 290	(23 415)	-73%	46 837
Provincial Government		8 679	12 893	18 106	3 356	3 601	12 304	(8 703)	-71%	18 106
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		26 280	60 734	64 944	4 462	12 476	44 594	(32 118)	-72%	64 944
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		15 383	19 834	23 805	134	791	19 175	(18 384)	-96%	23 805
Total Capital Funding		41 662	80 568	88 748	4 596	13 267	63 770	(50 502)	-79%	88 748

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 - M08 February						
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	47 123	130 846	47 123
Trade and other receivables from exchange transactions		27 011	27 244	35 727	22 371	35 727
Receivables from non-exchange transactions		13 217	8 679	17 596	15 925	17 596
Current portion of non-current receivables		-	363	1 296	-	1 296
Inventory		1 173	1 047	1 173	1 549	1 173
VAT		12 974	6 696	8 030	11 510	8 030
Other current assets		7 451	0	-	9 443	-
Total current assets		123 084	54 183	110 946	191 644	110 946
Non current assets						
Investments		-	-	-	-	-
Investment property		74 265	74 207	74 212	74 230	74 212
Property, plant and equipment		606 140	787 281	661 830	599 466	661 830
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		706	445	451	706	451
Trade and other receivables from exchange transactions		2 896	72	1 600	1 855	1 600
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		684 008	862 005	738 092	676 258	738 092
TOTAL ASSETS		807 091	916 188	849 038	867 902	849 038
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 969	474	12 918	898	12 918
Consumer deposits		3 177	3 238	3 168	3 308	3 168
Trade and other payables from exchange transactions		62 623	23 141	51 533	40 452	51 533
Trade and other payables from non-exchange transactions		16 426	-	(698)	45 397	(698)
Provision		17 955	13 516	18 477	18 284	18 477
VAT		3 208	-	-	6 553	-
Other current liabilities		-	-	-	-	-
Total current liabilities		105 357	40 370	85 397	114 893	85 397
Non current liabilities						
Financial liabilities		476	-	-	476	-
Provision		96 542	108 120	106 239	103 902	106 239
Long term portion of trade payables		26 148	27 848	13 706	26 148	13 706
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		123 166	135 968	119 945	130 525	119 945
TOTAL LIABILITIES		228 523	176 338	205 342	245 418	205 342
NET ASSETS	2	578 568	739 850	643 696	622 484	643 696
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		578 568	739 850	643 696	622 484	643 696
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	578 568	739 850	643 696	622 484	643 696

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
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	66 882	4 927	50 064	50 237	(173)	0%	66 882
Service charges		177 381	193 979	198 194	15 552	132 936	133 260	(324)	0%	198 194
Other revenue		15 221	13 611	19 601	(1 227)	13 833	16 132	(2 299)	-14%	19 601
Transfers and Subsidies - Operational		124 110	94 462	106 404	9 965	84 610	81 450	3 161	4%	106 404
Transfers and Subsidies - Capital		26 280	60 734	54 893	2 678	33 051	30 965	2 086	7%	54 893
Interest		8 494	5 003	10 864	1 533	10 640	9 524	1 117	12%	10 864
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(336 781)	(345 942)	(380 317)	(21 510)	(242 247)	(249 049)	(6 802)	3%	(380 317)
Interest		(497)	(290)	(290)	(1)	(116)	(139)	(23)	16%	(290)
Transfers and Subsidies		(198)	(220)	(220)	(7)	(18)	(12)	6	-47%	(220)
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 491	90 941	76 012	11 910	82 754	72 366	(10 387)	-14%	76 012
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		697	-	400	-	-	-	-	-	400
Decrease (increase) in non-current receivables		-	-	-	247	1 041	794	247	31%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(46 970)	(80 568)	(88 748)	(4 596)	(13 267)	(15 735)	(2 468)	16%	(88 748)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46 273)	(80 568)	(88 348)	(4 349)	(12 227)	(14 941)	(2 714)	18%	(88 348)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		203	221	170	4	132	147	(15)	-10%	170
Payments										
Repayment of borrowing		(1 941)	(1 969)	(1 969)	-	(1 070)	(1 070)	-	-	(1 969)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 738)	(1 747)	(1 799)	4	(938)	(924)	15	-2%	(1 799)
NET INCREASE/ (DECREASE) IN CASH HELD		32 481	8 625	(14 135)	7 565	69 588	56 502			(14 135)
Cash/cash equivalents at beginning:		28 778	1 530	61 258	123 282	61 258	61 258			61 258
Cash/cash equivalents at month/year end:		61 258	10 155	47 123	130 846	130 846	117 760			47 123

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 - M08 February																
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 Outcome	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	4 927	5 083	5 081	5 080	4 295	69 603	72 548	75 561
Service charges - Electricity revenue		14 426	11 800	14 302	14 094	11 961	11 746	11 634	11 433	10 077	11 150	9 614	5 017	137 256	155 204	175 532
Service charges - Water revenue		2 617	1 993	1 952	2 436	2 346	2 272	1 956	2 619	2 630	2 857	2 611	4 114	30 405	31 689	33 001
Service charges - Waste Water Management		878	847	814	908	876	834	819	733	1 020	1 152	1 200	3 382	13 464	14 030	14 609
Service charges - Waste Mangement		802	826	793	855	1 000	801	794	766	1 070	1 078	1 082	2 987	12 854	13 395	13 949
Rental of facilities and equipment		48	53	63	128	44	45	49	46	65	65	65	112	784	820	858
Interest earned - external investments		1 046	753	79	670	714	777	859	783	96	96	96	(4 819)	1 150	1 300	1 450
Interest earned - outstanding debtors		(1 484)	2 312	837	358	270	977	937	751	321	321	(2 069)	3 853	3 932	4 015	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		674	678	567	908	906	913	1 163	769	231	233	228	(4 373)	2 897	2 957	3 018
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	12	12	13	13
Agency services		322	383	321	395	361	57	466	482	357	273	239	808	4 465	4 670	4 885
Transfers and Subsidies - Operational		33 643	2 535	1 043	3 277	6 841	25 210	2 096	9 965	18 404	1 869	1 730	(12 152)	94 462	105 514	107 423
Other revenue		2 487	182	1 674	1 245	540	762	(2 524)	597	1 022	211	(367)	5 453	5 704	5 966	
Cash Receipts by Source		61 912	27 704	32 549	31 279	32 660	49 470	25 758	30 751	39 951	25 197	22 477	(3 051)	376 658	411 776	440 280
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 499	-	6 957	5 609	-	7 309	-	2 678	9 827	8 939	6 991	1 926	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	4	18	18	18	34	221	221	221
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		311	146	(95)	11	78	132	210	247	-	-	-	(1 041)	-	-	-
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	33 679	49 797	34 154	29 487	(2 131)	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	11 150	12 190	11 665	11 907	20 257	148 924	157 684	168 533
Remuneration of councillors		478	474	506	502	502	811	528	489	515	493	487	716	6 502	6 801	7 107
Interest		-	4	(12)	1	108	9	5	1	24	24	24	101	290	140	109
Bulk purchases - Electricity		23 122	11 465	19 351	10 568	5 267	9 511	10 319	5 315	8 362	9 253	7 978	(6 612)	113 900	131 782	152 472
Acquisitions - water & other inventory		375	1 011	776	1 378	1 255	831	1 103	759	929	1 099	991	664	11 172	11 685	12 216
Contracted services		139	4 988	548	1 405	10 026	1 761	3 389	2 832	3 729	2 662	3 431	(7 176)	27 732	34 225	32 266
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	3	3	6	-	-	-	7	74	12	14	103	220	230	241
Other expenditure		2 351	1 850	1 379	3 760	3 783	1 084	2 385	965	4 930	1 116	4 692	9 416	37 712	37 423	36 426
Cash Payments by Type		36 613	29 786	33 406	28 563	38 098	25 070	29 327	21 518	30 754	26 323	29 524	17 470	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	4 596	6 778	4 168	1 965	54 389	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	26 114	38 024	30 491	31 489	72 265	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)	7 565	11 773	3 663	(2 002)	(74 396)	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	130 846	142 619	146 282	144 280	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	130 846	142 619	146 282	144 280	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 - M08 February													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 523	2 203	1 072	890	735	654	5 171	15 063	29 311	22 513		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 659	2 146	1 368	554	364	354	2 086	7 382	22 913	10 740		
Receivables from Non-exchange Transactions - Property Rates	1400	5 386	2 257	1 372	1 127	1 226	938	8 663	26 737	47 705	38 691		
Receivables from Exchange Transactions - Waste Water Management	1500	1 530	897	659	567	522	498	3 527	10 401	18 601	15 516		
Receivables from Exchange Transactions - Waste Management	1600	1 394	735	528	430	390	392	2 454	6 053	12 376	9 719		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	1 006	958	1 125	934	961	876	6 036	10 835	22 730	19 642		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 231)	22	22	16	12	7	79	388	(1 684)	503		
Total By Income Source	2000	19 266	9 216	6 146	4 518	4 211	3 719	28 016	76 925	152 017	117 389		
2023/24 - totals only		16 332	8 310	4 990	4 464	4 313	3 681	25 445	64 258	126 262	102 161		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 092	315	236	145	75	65	903	722	3 552	1 910		
Commercial	2300	7 386	2 020	1 137	724	604	533	4 513	12 816	29 733	19 190		
Households	2400	10 789	6 882	4 773	3 650	3 532	3 121	22 600	63 387	118 733	96 290		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	19 266	9 216	6 146	4 518	4 211	3 719	28 016	76 925	152 017	117 389		

The outstanding debtors' amount to R 152.017 million for February 2025. A total of R112.871 million is over 120 days. When analyzing the outstanding debt per customer group, R 118.733 million (78.11%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 29.733 million (19.56%) then Organs of State R3.552 million (2.37%). 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.

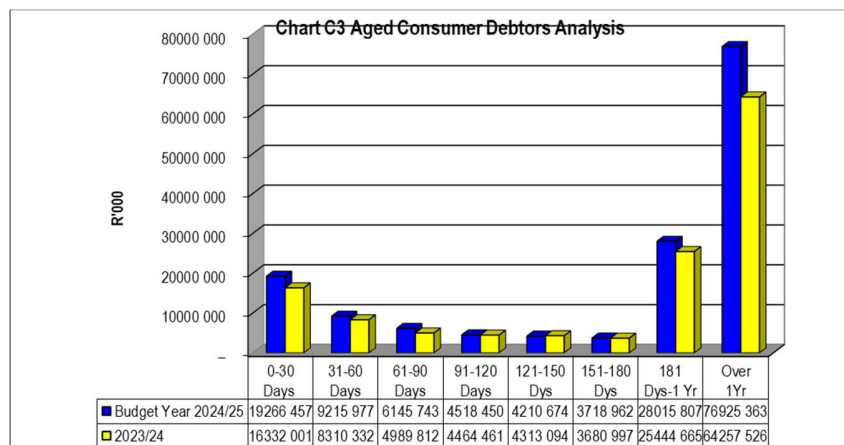


Figure 15: Chart C3 Aged Debtors Analysis

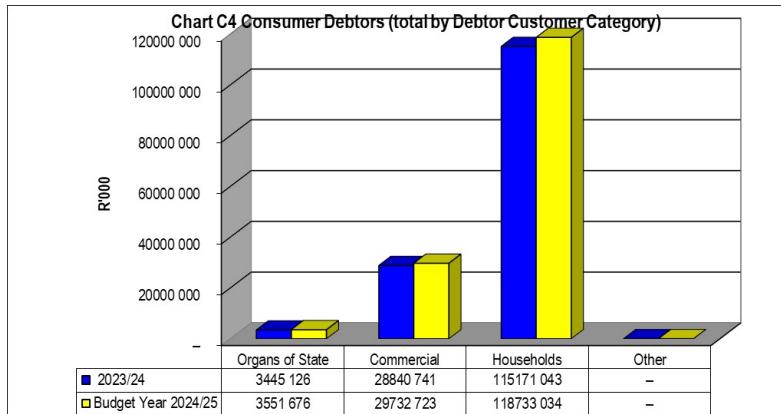


Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February												
Description	NT Code	Budget Year 2024/25								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	11 576	–	–	–	–	–	–	–	–	11 576	9 531
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	53	–	–	–	–	–	–	–	–	53	–
Auditor General	0800	–	109	732	–	–	–	–	–	–	841	–
Other	0900	76	7	–	–	–	–	1 020	–	–	1 103	1 135
Medical Aid deductions		–	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	11 705	116	732	–	–	–	1 020	–	–	13 572	10 666

The Municipality's outstanding creditors at the end of February 2025 amount to R 13.572 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. Confirmation has been received that it qualifies for the first 3rd write-off. The outstanding invoices are currently under dispute and will be paid on resolution.

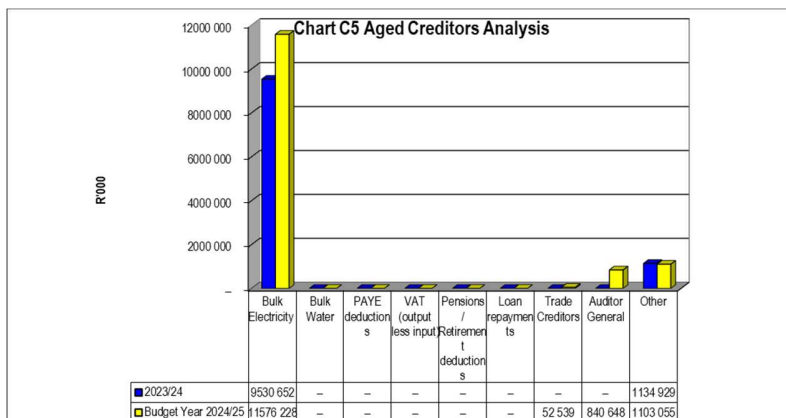


Figure 17: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February														
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	7,30%	0	0		22 064	127	-	5 979	28 170
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	7,50%	0	0		124	1	-	-	125
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment		Variable	8,15%	0	0		101 783	636	-	-	101 783
														-
														-
Municipality sub-total										123 971	764	-	5 979	130 078
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									123 971	764	-	5 979	130 078

The Municipality has Call Investment accounts with a balance of R 130.078 million at the end of February 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 FEBRUARY 2025

Borrowing Institution	Balance 01 February 2025	Interest Capital February 2025	Repayment February 2025	Interest Paid	Received	Balance at 28 February 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%	
Office Equipment - Printers Sky Metro	R -	R -	R -	R -	R -	R -	0,00%	
	R 1 374 319,77	R -	R -	R -	R -	R 1 374 319,77	100%	R -

Figure 18: Long Term Liabilities

2.5 Allocation and grant receipts and expenditure

Table 15: SC6 Transfers and Grant Receipts

WC012 Cederberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February										
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	96 715	5 802	76 011	62 542	-		96 715
Local Government Equitable Share		65 984	71 545	71 545	-	53 658	53 658	-		71 545
Finance Management		2 132	2 000	1 925	(75)	1 925	1 925	-		1 925
EPWP Incentive		1 658	1 534	1 534	460	1 534	1 534	-		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)	3	-	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	-	1 948	1 948	1 948	1 948	-		1 948
Integrated National Electrification Programme (INEP)		-	-	13 469	3 469	13 469	-	-		13 469
Provincial Government:		11 993	11 326	13 977	4 115	12 959	12 959	-		13 977
Transport Infrastructure Grant		-	-	-	-	-	-	-		-
Library Services: MRFG		6 357	6 288	6 288	-	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	3 688	1 997	3 359	3 359	-		3 688
Financial Management Capability Grant		1 058	-	1 550	1 550	1 550	1 550	-		1 550
Municipal Interventions Grant (VAT)		52	-	600	500	500	500	-		600
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	-	-	-	-	-	-		-
Waste Management Compliance Grant (VAT)		-	-	67	67	67	67	-		67
Acceleration Of Housing (VAT)		-	-	589	-	-	-	-		589
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	121 327	94 462	110 692	9 916	88 969	75 500	-		110 692
Capital Transfers and Grants										
National Government:		24 443	47 842	40 326	4 227	22 291	22 291	-		40 326
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	-	4 152	4 152	4 152	4 152	-		4 152
Finance Management (Capital)		-	-	75	75	75	75	-		75
Provincial Government:		7 771	12 893	14 687	(1 550)	10 759	10 759	-		14 687
Human Settlement Development Grant (Capital)		3 063	5 936	3 355	(1 997)	3 355	3 355	-		3 355
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	-	-	-	-	-	-		-
Waste Management Compliance Grant		-	-	448	448	448	448	-		448
Acceleration Of Housing (Capital)		-	-	3 928	-	-	-	-		3 928
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	32 215	60 734	55 013	2 678	33 051	33 051	-		55 013
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	153 542	155 196	165 705	12 594	122 020	108 551	-		165 705

Table 16: SC7 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
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	97 692	507	69 330	62 140	7 190	11,6%	97 692
Local Government Equitable Share		67 058	71 545	71 545	-	53 658	47 697	5 961	12,5%	71 545
Finance Management		2 132	2 000	1 925	44	933	1 318	(385)	-29,2%	1 925
EPWP Incentive		1 658	1 534	1 534	163	1 093	1 023	71	6,9%	1 534
Municipal Infrastructure Grant (PMU)		894	880	880	135	1 018	587	432	73,6%	880
Municipal Infrastructure Grant (VAT)		2 017	2 181	2 176	-	998	1 451	(454)	-31,3%	2 176
Regional Bulk Infrastructure Grant (VAT)		-	1 934	1 934	-	-	1 290	(1 290)	-100,0%	1 934
Water Services Infrastructure Grant (VAT)		551	1 304	1 304	95	248	870	(621)	-71,4%	1 304
Integrated National Electrification Grant (VAT)		32 003	1 757	-	-	-	293	(293)	-100,0%	-
Municipal Disaster Response Grant (VAT)		41	-	2 925	71	71	878	(807)	-91,9%	2 925
Integrated National Electrification Programme (INEP)		-	-	13 469	-	11 310	6 735	4 576	67,9%	13 469
Provincial Government:		8 940	11 326	15 786	495	6 885	8 986	(2 101)	-23,4%	15 786
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		4 903	6 288	6 288	478	3 994	4 192	(198)	-4,7%	6 288
Thusong Service Centre (Sustainability Operational Support)		1	-	119	-	-	59	(59)	-100,0%	119
CDW Support		10	151	302	18	54	176	(122)	-69,1%	302
Human Settlement Development Grant		1 756	3 844	3 715	-	2 799	2 545	255	10,0%	3 715
Financial Management Capability Grant		499	-	1 550	-	-	310	(310)	-100,0%	1 550
Municipal Interventions Grant (VAT)		253	-	600	-	-	120	(120)	-100,0%	600
Municipal Water Resilience Grant (VAT)		520	1 043	1 556	-	37	952	(915)	-96,1%	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	-	-	500	(500)	-100,0%	1 000
Waste Management Compliance Grant (VAT)		-	-	67	-	-	13	(13)	-100,0%	67
Acceleration Of Housing (VAT)		-	-	589	-	-	118	(118)	-100,0%	589
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		115 294	94 462	113 478	1 003	76 215	71 126	5 089	7,2%	113 478
Capital expenditure of Transfers and Grants										
National Government:		17 601	47 842	46 837	1 106	8 875	30 124	(21 249)	-70,5%	46 837
Municipal Infrastructure Grant (MIG)		13 413	14 537	14 506	-	6 746	9 676	(2 930)	-30,3%	14 506
Regional Bulk Infrastructure Grant (RBIG)		-	12 897	12 897	-	-	8 598	(8 598)	-100,0%	12 897
Water Services Infrastructure Grant		3 913	8 696	8 696	633	1 656	5 797	(4 141)	-71,4%	8 696
Integrated National Electrification Grant (INEG)		-	11 712	-	-	-	1 952	(1 952)	-100,0%	-
Municipal Disaster Response Grant		275	-	10 664	473	473	4 086	(3 614)	-88,4%	10 664
Finance Management (Capital)		-	-	75	-	-	15	(15)	-100,0%	75
Provincial Government:		8 679	12 893	18 106	3 356	3 601	10 663	(7 062)	-66,2%	18 106
Human Settlement Development Grant (Capital)		3 063	5 936	3 355	3 356	3 356	3 441	(85)	-2,5%	3 355
Municipal Interventions Grant		739	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		3 548	6 957	10 375	-	246	6 347	(6 101)	-96,1%	10 375
Loadshedding Relief Grant		1 319	-	-	-	-	-	-	-	-
Library Services MRF Capital		10	-	-	-	-	-	-	-	-
Waste Management Compliance Grant		-	-	448	-	-	90	(90)	-100,0%	448
Acceleration Of Housing (Capital)		-	-	3 928	-	-	786	(786)	-100,0%	3 928
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		26 280	60 734	64 944	4 462	12 476	40 788	(28 311)	-69,4%	64 944
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 574	155 196	178 422	5 465	88 691	111 913	(23 222)	-20,8%	178 422

2.6 Councillor and board member allowances and employee benefits

Table 17: SC8 Councillor and Staff Benefits

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February										
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	5 733	434	3 822	3 667	155	4%	5 733
Pension and UIF Contributions		66	80	33	3	21	42	(22)	-51%	33
Medical Aid Contributions		84	89	105	11	60	61	(1)	-1%	105
Motor Vehicle Allowance		240	252	240	10	150	160	(10)	-6%	240
Cellphone Allowance		386	420	395	31	238	266	(28)	-10%	395
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 081	6 502	6 506	489	4 291	4 196	95	2%	6 506
% increase	4		6,9%	7,0%						7,0%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 206	4 511	4 180	360	2 677	2 971	(294)	-10%	4 180
Pension and UIF Contributions		139	167	45	18	129	87	42	48%	45
Medical Aid Contributions		46	55	23	7	48	30	18	59%	23
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		156	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		220	367	288	31	198	231	(33)	-14%	288
Cellphone Allowance		103	216	149	18	122	132	(10)	-8%	149
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	7	0	0	0	3	(3)	-93%	0
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	4 685	434	3 173	3 454	(281)	-8%	4 685
% increase	4		9,3%	-3,8%						-3,8%
Other Municipal Staff										
Basic Salaries and Wages		86 133	98 423	94 138	7 113	61 830	64 984	(3 154)	-5%	94 138
Pension and UIF Contributions		13 564	16 171	15 033	1 227	9 513	10 590	(1 077)	-10%	15 033
Medical Aid Contributions		4 251	5 755	5 867	525	3 641	3 882	(241)	-6%	5 867
Overtime		4 841	5 779	5 493	408	3 278	3 806	(528)	-14%	5 493
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		7 048	6 940	6 732	560	4 363	4 606	(243)	-5%	6 732
Cellphone Allowance		403	355	345	28	224	235	(12)	-5%	345
Housing Allowances		340	385	592	28	474	298	176	59%	592
Other benefits and allowances		5 420	6 092	6 236	530	3 978	4 110	(131)	-3%	6 236
Payments in lieu of leave		1 704	1 388	1 208	(72)	743	894	(151)	-17%	1 208
Long service awards		493	551	504	36	364	364	-	-	504
Post-retirement benefit obligations	2	1 300	1 463	1 343	136	1 287	968	319	33%	1 343
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		454	486	508	40	319	328	(9)	-3%	508
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		125 950	143 787	137 998	10 558	90 016	95 067	(5 051)	-5%	137 998
% increase	4		14,2%	9,6%						9,6%
Total Parent Municipality		136 901	155 612	149 189	11 481	97 480	102 717	(5 237)	-5%	149 189
% increase	4		13,7%	9,0%						9,0%
TOTAL SALARY, ALLOWANCES & BENEFITS		136 901	155 612	149 189	11 481	97 480	102 717	(5 237)	-5%	149 189
% increase	4		13,7%	9,0%						9,0%
TOTAL MANAGERS AND STAFF		130 819	149 110	142 683	10 992	93 189	98 521	(5 332)	-5%	142 683

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
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	8 130	4 596	#VALUE!	63 770	#VALUE!	#VALUE!	#VALUE!
March	11 347	6 778	8 214	-		71 984	-		
April	4 373	4 168	5 940	-		77 924	-		
May	10 916	1 965	3 737	-		81 661	-		
June	(2 765)	5 315	7 087	-		88 748	-		
Total Capital expenditure	41 662	80 568	88 748	13 267					

The Municipality has an adjusted capital budget of R 88.748 million. It has incurred expenditure of R 13.267 million on the capital budget. Accelerated expenditure is expected on capital projects, as projects were reprioritized. Commitments amounting to R 2 736 851,87 (excl VAT) are currently captured on the system.

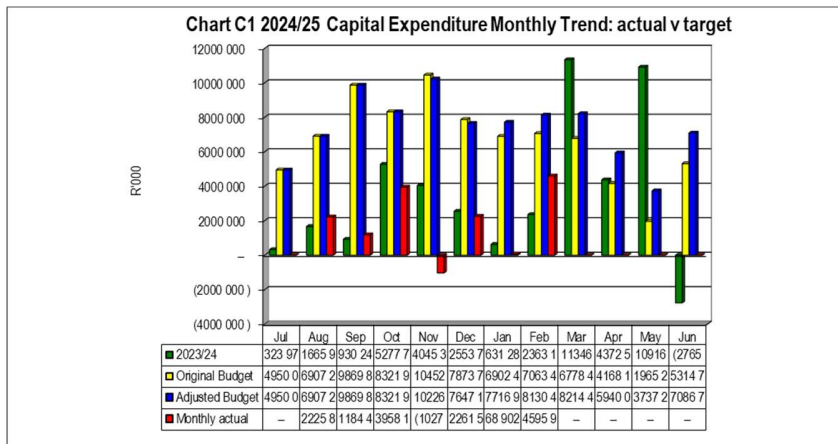


Figure 19: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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

WC012 Cederberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 576	56 065	43 921	3 989	11 758	37 516	25 758	68,7%	43 921
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	11 712	-	-	-	4 856	4 856	100,0%	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	11 712	-	-	-	4 856	4 856	100,0%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 366	22 746	24 031	3 356	3 356	14 924	11 568	77,5%	24 031
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		3 303	3 913	7 780	-	-	3 756	3 756	100,0%	7 780
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 063	18 833	16 252	3 356	3 356	11 168	7 812	70,0%	16 252
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		7 209	19 107	19 890	633	8 403	15 736	7 334	46,6%	19 890
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7 209	19 107	19 890	633	8 403	15 736	7 334	46,6%	19 890
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2 500	-	-	-	2 000	2 000	100,0%	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	2 500	-	-	-	2 000	2 000	100,0%	-
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		-	-	-	-	-	-	-	-	-

Computer Equipment		1 262	1 071	1 026	-	265	1 046	781	74,6%	1 026
Computer Equipment		1 262	1 071	1 026	-	265	1 046	781	74,6%	1 026
Furniture and Office Equipment		85	-	452	38	55	141	86	60,8%	452
Furniture and Office Equipment		85	-	452	38	55	141	86	60,8%	452
Machinery and Equipment		3 256	705	3 273	94	417	1 865	1 448	77,6%	3 273
Machinery and Equipment		3 256	705	3 273	94	417	1 865	1 448	77,6%	3 273
Transport Assets		18 745	1 210	10 095	1	54	2 862	2 808	98,1%	10 095
Transport Assets		18 745	1 210	10 095	1	54	2 862	2 808	98,1%	10 095
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	68 964	4 123	12 549	49 809	37 259	74,8%	68 964

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 - M08										
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		253	4 143	7 552	-	246	4 825	4 580	94,9%	7 552
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1 100	3 813	-	-	1 643	1 643	100,0%	3 813
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	2 478	-	-	496	496	100,0%	2 478
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	1 100	1 335	-	-	1 147	1 147	100,0%	1 335
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		253	3 043	3 739	-	246	3 183	2 937	92,3%	3 739
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		-	-	696	-	-	139	139	100,0%	696
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		-	-	-	-	-	-	-	-	-

Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	253	4 143	7 552	-	246	4 825	4 580	94,9%	7 552

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 - M08 February										
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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure	1	16 667	19 133	18 490	1 203	10 297	12 384	2 086	16,8%	18 490
Roads Infrastructure		7 928	9 563	8 369	637	5 720	6 152	433	7,0%	8 369
Roads		6 118	7 959	6 599	525	4 411	4 946	535	10,8%	6 599
Road Structures		1 810	1 604	1 770	112	1 308	1 206	(102)	-8,5%	1 770
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		684	1 053	1 135	48	360	719	358	49,9%	1 135
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		675	988	722	38	341	606	264	43,7%	722
Attenuation		8	65	413	9	19	113	94	83,2%	413
Electrical Infrastructure		668	1 275	1 982	4	465	811	346	42,7%	1 982
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		668	1 275	1 982	4	465	811	346	42,7%	1 982
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 101	954	1 378	100	488	725	237	32,7%	1 378
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		55	54	60	1	6	42	36	85,8%	60
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 046	900	1 319	99	482	684	201	29,5%	1 319
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 673	5 516	5 024	400	3 164	3 552	388	10,9%	5 024
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 567	5 401	4 911	373	3 064	3 480	417	12,0%	4 911
Waste Water Treatment Works		106	115	112	27	101	71	(29)	-41,2%	112
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		613	772	602	15	100	425	325	76,4%	602
Landfill Sites		613	772	602	15	100	425	325	76,4%	602
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		-	-	-	-	-	-	-	-	-

Computer Equipment		151	148	166	23	43	102	60	58,3%	166
Computer Equipment		151	148	166	23	43	102	60	58,3%	166
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		3	251	108	-	1	114	113	98,8%	108
Machinery and Equipment		3	251	108	-	1	114	113	98,8%	108
Transport Assets		4 811	3 931	4 204	442	2 679	2 676	(3)	-0,1%	4 204
Transport Assets		4 811	3 931	4 204	442	2 679	2 676	(3)	-0,1%	4 204
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 Repairs and Maintenance Expenditure	1	29 682	33 767	33 160	2 498	18 850	22 092	3 242	14,7%	33 160

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	
FEBRUARY 2025	
	Amount
Bank Statement Balance	3 110 864,78
72194774	0,00
72194480	0,00
82163324	2 921 327,22
32630263	189 537,56
Cashbook Balance	125 396,08
39999010203	-
39999010204	-
39999010301	372 098,52
39999010302	600 000,00
39999010303	-
39999010305	-1 028,00
39999010701	9 645 704,34
39999010702	365 130 656,76
39999010703	-375 005 111,72
39999010704	413 719,29
39999010705	-588 193,11
39999010802	-419 308,04
39999010805	-23 141,96
39999010902	41 442,49
39999010905	-41 442,49
Difference	2 985 468,70
Reconciling Items	Difference
Cashier Receipts	-766 146,93
Bank Deposits	-126 451,67
Outstanding EFT Payments	-524 433,22
Post Office	59 410,54
Wages, Salaries and Council	4 343 166,51
Other	-76,53
	2 985 468,70
Unreconciled Difference	0,00

Figure 20: 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

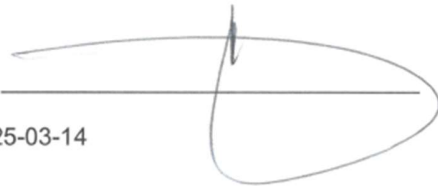
For the month of February 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

G. Matthyse

Municipal Manager of Cederberg Municipality – WC012

Signature _____

Date: 2025-03-14

A handwritten signature in blue ink, consisting of a large, stylized loop that starts with a vertical stroke, curves to the right, loops back to the left, and then curves back to the right to end with a vertical stroke.