

CEDERBERG MUNICIPALITY

Monthly Budget Statement

APRIL 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.

TABLE OF CONTENTS

GLOSSARY.....	5
LEGISLATIVE FRAMEWORK:	7
1 PART 1: IN-YEAR REPORT	10
1.1 MAYOR’S REPORT.....	10
1.1.1 <i>Implementation of budget in terms of SDBIP.....</i>	<i>10</i>
1.1.2 <i>Financial problems or risks facing the Municipality.....</i>	<i>10</i>
1.1.3 <i>Other information</i>	<i>10</i>
1.2 COUNCIL RESOLUTIONS.....	11
1.3 EXECUTIVE SUMMARY	12
1.3.1 <i>Introduction.....</i>	<i>12</i>
1.3.2 <i>Consolidated Performance.....</i>	<i>12</i>
1.3.3 <i>Compliance in terms of Municipal Debt Relief.....</i>	<i>20</i>
1.3.4 <i>Material variances from SDBIP</i>	<i>29</i>
1.3.5 <i>Remedial or Corrective Steps</i>	<i>29</i>
1.4 IN-YEAR BUDGET STATEMENT TABLES.....	30
2 PART 2: SUPPORTING DOCUMENTATION	40
2.1 DEBTORS’ ANALYSIS.....	40
2.2 CREDITORS’ ANALYSIS.....	41
2.3 INVESTMENT PORTFOLIO ANALYSIS	42
2.4 LONG TERM LIABILITIES.....	43
2.5 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	44
2.6 COUNCILOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS	46
2.7 CAPITAL PROGRAM PERFORMANCE.....	47
2.8 MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN.....	57
2.9 OTHER SUPPORTING DOCUMENTS	58
2.10 MUNICIPAL MANAGER’S QUALITY CERTIFICATION.....	59

LIST OF TABLES

Table 1: Consolidated Overview of the 2024/2025 MTREF	12
Table 2: Revenue by Source	13
Table 3: Operating Expenditure by Type	14
Table 4: C1 Monthly Budget Statement Summary	31
Table 5: C2 Statement of Financial Performance (Functional Classification)	32
Table 6: C3 Financial Performance (Revenue and Expenditure by Municipal Vote)	33
Table 7: C4 Financial Performance (Revenue and Expenditure).....	34
Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding)	35
Table 9: C6 Financial Position	37
Table 10: C7 Cash Flow	38
Table 11: SC9 Actuals and Revised Targets for Cash Receipts.....	39
Table 12: SC3 Aged Debtors.....	40
Table 13: SC4 Aged Creditors.....	41
Table 14: SC5 Investment Portfolio	42
Table 15: SC6 Transfers and Grant Receipts	44
Table 16: SC7 Transfers and Grant Expenditure	45
Table 17: SC8 Councilor and Staff Benefits.....	46
Table 18: SC12 Capital Expenditure Trend.....	47
Table 19: SC13a Capital Expenditure on New Assets by Asset Class.....	48
Table 20: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class.....	51
Table 21: SC13c Expenditure on Repairs and Maintenance by Asset Class.....	54

LIST OF FIGURES

Figure 1: Capital Sources of funding & Expenditure	16
Figure 2: Collection Rate	18
Figure 3: Monthly Ratios	19
Figure 4: Municipal Compliance Certificate Municipal Debt Relief	21
Figure 5: Municipal Self-Assessment Compliance Assessment	22
Figure 6: Provincial Treasury Compliance Assessment	22
Figure 7: Monthly Collection Performance per service	23
Figure 8: Collection Rate per Quarter	23
Figure 9: Monthly Collection	23
Figure 10: Indigents information per month	25
Figure 11: Property Rates Reconciliation	25
Figure 12: Property Rates Variances Action Plan	26
Figure 13: mSCOA Reconciliation	27
Figure 14: Bulk Electricity & Water - Summary of Invoices & Payments	28
Figure 15: Chart C3 Aged Debtors Analysis	40
Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category	41
Figure 17: Chart C5 Aged Creditors Analysis	42
Figure 18: Long Term Liabilities	43
Figure 19: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)	47
Figure 20: Bank Reconciliation	58

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 have 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 supports documentation for the month April 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 are 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 the procurement process commences.
 - b. The Municipality has followed up with regards to the differences in property rates and the tool should be updated to address variances identified. An action plan is included.
4. Council takes note of the balance of the bulk electricity and bulk water account and the municipality's reconciliation of these accounts as set-out in debt relief section.

1.3 Executive Summary

1.3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the mayor within 10 working days after the end of each month on the state of the Municipality's budget.

1.3.2 Consolidated Performance

Table 1: Consolidated Overview of the 2024/2025 MTREF

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Operating Revenue	453 971 054,62	451 489 659,00	491 552 030,00	31 190 371,54	395 931 551,71	402 452 855,00	- 6 521 303,29	-1,62%
Total Operating Expenditure	445 369 180,31	451 160 155,00	491 367 872,00	34 057 948,88	360 258 977,76	399 966 332,00	- 39 707 354,24	-9,93%
<i>Surplus/(Deficit)</i>	8 601 874,31	329 504,00	184 158,00	- 2 867 577,34	35 672 573,95	2 486 523,00	33 186 050,95	1335%
Capital Transfers and Subsidies (Monetary allocations)	26 279 599,39	60 734 349,00	64 943 557,00	1 359 283,37	16 377 086,16	52 865 579,00	- 36 488 492,84	-69,02%
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	- 1 508 293,97	52 049 660,11	55 352 102,00	- 3 302 441,89	-5,97%
Total Capital Expenditure	41 662 116,02	80 568 025,00	88 748 203,00	3 002 988,86	21 524 601,21	77 924 207,00	- 56 399 605,79	-72,38%

Actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 1.62% below, whilst the variance for operating expenditure was 9.93% below YTD budget.

The operating revenue realised is R 6.521 million below YTD budget while operating expenditure was R 39.707 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 56.400 million below YTD budget. The adjusted budget is approved at R88.748 million and R 21.525 million has been incurred. Details 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 30 April 2025.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April									
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	11 770	119 890	121 483	(1 593)	-1,31%	149 631
Service charges - Water	32 781	33 443	32 777	2 639	26 966	27 470	(504)	-1,83%	32 777
Service charges - Waste Water Management	16 351	15 305	14 664	1 215	12 303	12 370	(67)	-0,54%	14 664
Service charges - Waste management	14 106	14 436	13 713	1 159	11 573	11 596	(23)	-0,20%	13 713
Sale of Goods and Rendering of Services	4 560	4 926	4 611	393	4 674	3 916	758	19,36%	4 611
Agency services	4 300	4 465	3 995	319	3 414	3 439	(25)	-0,72%	3 995
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 117	6 698	6 768	640	5 795	5 624	171	3,04%	6 768
Interest earned from Current and Non Current Assets	5 191	1 150	7 486	1 021	7 619	4 760	2 859	60,07%	7 486
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	970	784	748	50	594	632	(38)	-6,03%	748
Licence and permits	11	12	2	-	2	4	(2)	-41,24%	2
Operational Revenue	846	527	336	95	755	324	431	132,86%	336
Non-Exchange Revenue									
Property rates	73 693	75 998	74 729	5 278	63 545	62 570	975	1,56%	74 729
Surcharges and Taxes	-	1	1	-	-	1	(1)	-100,00%	1
Fines, penalties and forfeits	32 934	34 907	45 587	4 070	30 819	35 497	(4 678)	-13,18%	45 587
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	115 294	94 462	113 478	1 419	97 025	92 302	4 723	5,12%	113 478
Interest	4 208	4 353	4 419	401	3 716	3 667	49	1,33%	4 419
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 629	4 601	3 957	720	7 241	3 448	3 793	110,03%	3 957
Gains on disposal of Assets	-	-	400	-	-	240	(240)	-100,00%	400
Other Gains	9 580	19 549	14 249	-	-	13 111	(13 111)	-100,00%	14 249
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	491 552	31 190	395 932	402 453	(6 521)	-1,62%	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 19.36% above YTD budget. The variances are mainly due to actuals for revenue from camping fees and building fees that are more than expected. As frequency of camping reduces, revenue shifts in line with the YTD budget.

Interest earned from Current and Non-Current Assets: 60.07% 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: The variance is 41.24% below YTD budget. This indicates the implementation of the by-laws is in progress.

Operational Revenue: The variance is 132.86% above YTD budget. This is due to Deposit for Sale of Land has been received during December 2024, for which correcting journal will be processed at year end. This also includes over recovery of amounts received from SETA.

Surcharges and Taxes: No transactions to date

Operational Revenue (Non-Exchange): This variance is 110.03% above YTD budget due to basic charges that pull through to availability fees instead of service charges. A correction should be made on the allocation codes of electricity.

Other Gains: No transactions to date.

Gains on disposal of Assets: No transactions to date. The municipality is still in the process of conducting an auction. Any transactions incurred will be aligned with year-end journal processes. As gains or losses are only calculated at year end.

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) - M10 April									
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	11 011	115 181	120 578	(5 398)	-4,48%	142 683
Remuneration of councillors	6 081	6 502	6 506	526	5 343	5 205	138	2,65%	6 506
Bulk purchases - electricity	105 503	113 900	126 850	9 366	93 985	102 687	(8 702)	-8,47%	126 850
Inventory consumed	10 927	11 172	13 306	777	9 417	10 770	(1 353)	-12,57%	13 306
Debt impairment	50 384	54 088	62 980	6 507	49 648	50 408	(760)	-1,51%	62 980
Depreciation and amortisation	42 207	31 439	32 968	1 964	23 906	27 117	(3 211)	-11,84%	32 968
Interest	14 961	11 926	12 792	617	8 767	10 458	(1 691)	-16,16%	12 792
Contracted services	56 827	27 732	47 582	1 842	28 920	36 869	(7 949)	-21,56%	47 582
Transfers and subsidies	198	220	220	5	26	166	(140)	-84,25%	220
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	26 796	37 712	43 020	1 442	25 066	32 515	(7 449)	-22,91%	43 020
Losses on Disposal of Assets	666	-	400	-	-	240	(240)	-100,00%	400
Other Losses	-	7 360	2 060	-	-	2 953	(2 953)	-100,00%	2 060
Total Expenditure	445 369	451 160	491 368	34 058	360 259	399 966	(39 707)	-9,93%	491 368

Inventory consumed: 12.57% below YTD budget. This is due to under expenditure on different line items however, mostly from expenditure still to be incurred on the smart pre-pad meters.

Depreciation and amortisation: 11.84% below YTD budget, this will be corrected during the year-end processes.

Interest: 16.16% below YTD budget. This is due to the unwinding portion of Eskom Debt Relief that needs to be accounted for. The Municipality received confirmation during the month of May that the adjustments on the Eskom accounts will reflect on the May invoices. The accounting will then follow.

Contracted Services: 21.56% below YTD budget. This is due to reprioritizing expenditure and cost containment. Critical Expenditure is prioritized to those that improve service delivery initiatives.

Transfers and Subsidies: The variance is 84.25% 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 22.91% below YTD budget mostly due to the 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	17 181 754	28,29%
Internally Generated Funds	19 833 676	23 804 676	4 342 847	21,90%
Total	80 568 025	88 748 203	21 524 601	24,25%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 72% below the year-to-date budget and 24.25% overall has been spent on the capital budget. Currently, there are orders on the system amounting to R10.822 million (excl. VAT)

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

RBIG: Desalination Plant currently on hold, following the status quo report. Consultant appointed for the completion of the project. Consultant completed the business plan and it was submitted to DWS for approval. DWS indicated that an MOA is not in place and the funds were allocated to another project, Cederberg requested formal communication which was received during May – indicating the funds will not be transferred to the Municipality.

MIG WWTW Clanwilliam: Project completed.

MIG Construction of Multi-Purpose Centre: Design and Tender Documentation in completed. Bid Specification Committee Meeting was held on Monday 19 August 2024. Tender Clarification Meeting was held on Tuesday 3 September 2024. Tender Closure – Monday 23 September 2024. Bid Evaluation Committee was held on 10 December 2024. Bid Adjudication committee was done on 5 February 2025. Appointment – 19 February 2025. Site Establishment Meeting – 28 February 2025. Contractor established site and construction is in progress.

ISUPG: The project is currently in its planning phase. PFR & Bulk Confirmation submitted to Department. No further development. Spending incurred as per contract agreement.

WSIG - WWTW Clanwilliam: Planning and Procurement Stage. Design and Tender Documentation finalized. Bid Specification Committee Meeting to be scheduled (14/02/2025). Tender Briefing Meeting – 13 March 2025. Tender Closed – 28 March 2025. Evaluation in progress. Bid Evaluation Committee – held on 12 May 2025. Bid Adjudication Committee to be scheduled.

INEP: Overall Project Status is at 48%. Construction of the Overhead line is completed, Contractor is busy with Snag list. The construction of the 66/11kV substation is at 26%. Material procurement in process for 66/11KV substation is 80% - Substation platform designs had to be reviewed, and changes were made to platform design. Project transferred to operating expenditure.

Water Resilience Grant: Clanwilliam Water Treatment Works Filter - Tender for construction advertisement – 16 August 2024. Tender Clarification Meeting was held on Wednesday 28 August 2024. Tender Closure – Tuesday 17 September 2024. Evaluation and Adjudication of Tender in process.

Application for the reallocation of funds between projects on MWRG was approved. Bid Adjudication committee was done on 5 February 2025. Appointment – 19 February 2025. Site Establishment Meeting – 28 February 2025. Contractor on site.

Construction in progress Lamberts Bay Wellfield are currently in Planning, Design and EIA stage.

Wadriest Reservoir Tender was advertised and closed on 22 July 2024. Tender Evaluation in progress. Bid Evaluation and Adjudication Committee Meetings to be scheduled. Bid Evaluation committee was held 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. Contractor on appointed. Contractual obligations to be met before commencement. Site Establishment Meeting – 13 May 2025. Contractor to establish site.

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 3.55 months and the current ratio to 1.71:1.

1.3.2.5 Collection Rate

Total Aggregate Collection		10. April - Reporting for March in April			
		Billing For March	Collection in April	R - Billing not collected	% Collection
1. Collection for whole demarcation	Summary	18 761 578	16 344 822	2 416 756	87%
2. Collection excl Eskom supplied areas		-	-	-	#DIV/0!
3. Collection: Property Rates		5 524 682	5 098 828	425 855	92%
4. Total average collection: Electricity (Municipal supplied areas)		7 246 455	6 374 673	871 782	88%
5. Total average collection: Water		2 647 178	2 568 919	78 259	97%
6. Total average collection: Wastewater		1 251 024	1 033 089	217 935	83%
7. Total average collection: Refuse		1 126 279	961 148	165 130	85%
8. Total average collection: Interest		965 960	308 165	657 795	32%

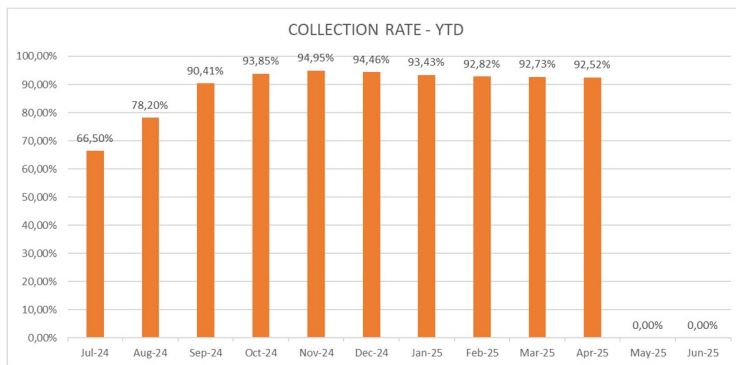


Figure 2: Collection Rate

The collection rate is 87.12% for April 2025. The cumulative collection rate is 92,52% as can be seen on the next page with monthly financial ratios. 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	YTD	YTD
		Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025
1 Capital expenditure to Total expenditure	10% - 20%	8,9%	0,0%	5,6%	3,2%	5,1%	3,3%	3,8%	3,3%	4,4%	5,4%	5,6%
2 Repairs and maintenance to PPE	8%	1,7%	0,1%	1,6%	0,3%	0,5%	0,7%	0,8%	1,0%	1,2%	1,5%	1,6%
3 Annual collection rate	95%	91,8%	66,5%	78,2%	90,4%	93,8%	95,0%	94,5%	93,4%	92,8%	92,7%	92,5%
4 Bad debts written off vs bad debt provision	100%	2,5%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	6,0%
5 Net debtors days	30 days	38	53	27	18	14	13	12	13	14	15	18
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	3,27	3,55
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	1,76	1,71
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%	0,4%	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%	0,3%	0,3%
10 Net operating surplus margin	0%	-1,5%	58,3%	29,2%	17,1%	10,0%	1,2%	9,2%	11,8%	9,7%	10,6%	9,0%
11 Electricity distribution losses	7% - 10%	8,69%	Annual Ratio									
12 Water distribution losses	15% - 30%	30,61%	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	25	41
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%	33,4%	33,5%
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%	8,3%	8,0%
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%	25,7%	27,6%
20 Operating expenditure budget implementation indicator	95% - 100%	86,1%	78,2%	95,4%	93,9%	93,0%	99,2%	96,1%	95,3%	92,5%	91,6%	90,1%
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%	101,9%	98,4%
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%	100,9%	101,1%

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

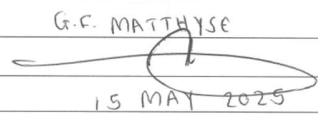
1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly			
 <p>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p>			
<p>Municipality Self-Assessment</p>			
<p>Certificate of Compliance: Municipal Debt Relief Conditions for Application</p>			
Period	Apr'25		
National Financial Year	2024/25		
Demarcation Code of Municipality being assessed	WC02		
District	West Coast		
Demarcation Description	Cederberg		
<p>I, G.F. Moutyana, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below.</p>			
<p>Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list</p>			
<p>6.3- Maintaining the Eskom and bulk water current account</p>			
<p>Condition 6.3.2 Current account for bulk supply in this category must be settled for a single month's contribution.</p>			
6.3.2.1	- 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 6.2.3.2.</i>	Yes	Invoices paid on 25 April 2025.
6.3.2.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury and/or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoFund Upload Portal https://gofundportal.natres.gov.za ?	Yes	
6.3.2.3	- 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 43(2) MFMA statement of the Water Board and/or Water Trading Entity?	Yes	
6.3.3.1	- 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 payment arrangement of "new arrears" (March 2023 and / or subsequent current accounts) up to the date of NT approval of the application.</i>	Yes	
6.3.3.2	- 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 GoFund Upload Portal https://gofundportal.natres.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 43(2) MFMA statement of Eskom?	Yes	Reconciliation included in S71 Report
<p>6.4 Compliance with a funded MTREF - (choose from drop down list the MTREF assessed) 2024/25 Main Adjusted MTREF</p>			
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.natres.gov.za/Guidelines/Pages/Funding.asp ?	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 (due to arrears), the provision for debt impairment should equal the historic arrears (which should equal to 40 per cent of the 2023/24 MTREF revenue projections) (last project) (Note: If the municipality merely used the debt impairment to balance the budget and there is no realignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to the letter as "No").</i>	Yes	The debt impairment in the current year (24/25) is based on an average collection rate of 92% in the budget. The debt impairment also includes provision for debt impairment on traffic fines. The 23/24 collection rate of 90% as disclosed in the AFS was due to changes in the indigent customers as highlighted during the audit. However, the provision for impairment was still sufficient.
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to balance the budget and there is no realignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to the letter 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 FRP / MTREF must assess whether the existing FRP (where applicable) will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	N/A - the MTREF is funded	
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP - aligning with the principles of a budget funding plan as envisaged in Item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/A	
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and give effect to the municipality's Budget Funding Plan strategy for the FRP strategy and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes	
6.5	Cost reflective tariffs - (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 88 and Item 3.2 of MFMA Budget Circular no. 122 as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	The Municipality submitted the tariff tool for 2024/25 (current year) as well as with the tabled documents 2025/26 (next financial year). The tool has been updated according to the instructions on the tool as indicated below. A meeting will be requested from the PT to clarify. 2023/2024 Tabled Budget 2023/2024 Indicative Tabled Budget 2024/2025 2023/2024 Indicative Tabled Budget 2025/2026 The municipalities should also not be penalised for the tool applicable to the next re-rating cycle.
<p>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:</p>			
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 to any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? (Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.)	No	The Municipality does not have flow-meters to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality's indigent policy makes provision for restricting both water and electricity. Indigents are placed on auxiliary until the account is settled. The Municipality successfully received a R1m allocation from PT for the installation of smart water meters. The procurement process for the meters has commenced and its installation will be prioritised during July 2025 with the installation of the smart pre-paid electricity project. 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. The Municipality will prioritise the full implementation of smart water meters to its indigent households. Indigents are limited to the National Limit for FBS of 60 and 50kw/h. 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? (Note - the municipality's monthly statement must include as part of the statement the indigent information in the required NT format.)	Yes	
<p>6.6. Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</p>			

Notes/Comments

19	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 service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes		The cumulative collection rate is 92.52% and the collection rate for April was 87.12%. The collection rate tool is completed correctly. The information does not pull through to the graphs, however the collection for all services are completed in full. To ensure the data pulls through to the electricity graph, the template should be updated.
		<i>Note - although the norm and standard for collection (MFMA Circular No. 72) is a 95 per cent threshold, municipalities under the small municipalities category or the low-income municipalities category are exempt.</i>			
	6.7.2	- If the response to 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:			
	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set out in paragraph 6.7.1;	6.7.1 = Yes		
	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied areas?	6.7.1 = Yes		
	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied areas as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failure was the reason for the failure?	6.7.1 = Yes		
	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes		The municipality replaces all pre-paid electricity meters (by virtue of damage or theft) with smart meters. Water meters are however still conventional, a smart-meter project will start to replace the conventional meters at indigent households. The municipality will spend the PT grant allocations for both water and electricity by June 2025, however, the installation will only commence with the implementation of the smart-meter project funded by NT. The project provisionally approved R46m for the replacement of all pre-paid electricity meters to smart-prepaid meters. The project should be completed by end of Oct 2025.
	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect from the 2023/24 MFMA with a smart pre-paid meter?	Yes		
	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabular and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes		The funding has been budgeted under operational expenditure in 24/25 as ownership and control will not be with the municipality once meters are installed. The PT grants will be fully spent by end of June 2025, while the installation of the meters will only be done during Jul - Oct 2025 as part of the NT smart-meter project. Funds are also available in operating expenditure votes for the replacement of existing meters
	6.8	Municipality's completeness of the revenue base -			
	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes		The audit was done for verification of variance between the VR roll and billing system, and the municipality is currently billing the properties on monthly basis, except those that were billed once in July 2024, which is the main cause of the variances. The variance emanate from once-off billing because the NT tool does not recognise the once-off billing and the rebates the municipality offers to different customers.
	6.8.1	- If the response to 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>	No		
	6.8.2	- For the latest ended quarter - Has the municipality submitted its completed billing system, GVR and/or amended GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://igladportal.treasury.gov.za/ ?	Yes		
	6.9	Monitor and report on implementation -			
	6.9.1	- MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes		
	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narrative supporting the municipality's monthly MFMA section 71 reporting and recorded on the Financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1</i>	6.9.1 = Yes		
	6.9.3	- Municipalities with financial recovery plans (FRP) - if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP		
	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury Municipal Financial Recovery Service (MFRS) timely via the GoMuni Upload Portal https://igladportal.treasury.gov.za/ ?	No FRP		
		<i>Note - if 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 NT.</i>			
	6.10	Provincial Treasury Note - Provincial Treasury certification of municipal compliance - in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:			
	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes		
	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) and timely uploaded the compliance certificate via the GoMuni Upload Portal https://igladportal.treasury.gov.za/ ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes		
	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No		
		<i>Note - if a FRP is used to address a failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.11.</i>			
	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No		
		<i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124 condition 6.11 (limitation on municipality borrowing powers) will only be applied in relation to new long term loans entered into after the effective date of debt relief approval as envisaged in MFMA section 40. Short term borrowings, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>			
	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):			
	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes		
	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes		The municipality meets its commitments to pay the current Eskom Accounts and Bulk Water Accounts
		<i>Note: Only if relevant in the case of circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA 4.9.3.</i>			
	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		
	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 suspension, etc.) and alignment with mSCOA.</i>	Yes		
	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No		
		<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 duration of the Municipal Debt Relief programme fails to comply with any condition of the relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 12 of the Electricity Regulation Act, 2006 (Act no. 44/2006). Any such application must be processed by the relevant province for reporting on external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreements stipulated in the Municipal Systems Act, 2000 and Electricity Regulation Act 2006. In terms of the conditions of government's water support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>			

FF: HOD/ NT / MM Name: _____

Signature of HOD/ NT/ MM: 

Date: 15 MAY 2025

** Note - if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procurator of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.

Figure 4: Municipal Compliance Certificate Municipal Debt Relief

1.3.3.2 Municipal Debt Relief Performance across period of participation

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

Municipal Details		Part A					Part B					Part C				Part D					Part E					Part F																					
		Eskom And Bulk water current account					Compliance with a funded MTRF					FRP/IBP & Tariff Assessment				Electricity and water as collection tools					Quarterly collection of property rates and services charges					Maximization of Revenue Base					Oversight		Compliance Status														
Month	Code Descr	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			
1.July	Cederberg	WC012	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	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Non Compliance			
2.August	Cederberg	WC012	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	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	89%	Non Compliance	
3.September	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Non Compliance
4.October	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Non Compliance
5.November	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Non Compliance
6.December	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Non Compliance
7.January	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Non Compliance
8.February	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Non Compliance
9.March	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Non Compliance
10.April	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	93%	Non Compliance
11.May	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Non Compliance
12.June	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Non Compliance

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

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

Municipal Details		Part A					Part B					Part C				Part D					Part E					Part F																						
		Eskom And Bulk water current account					Compliance with a funded MTRF					FRP/IBP & Tariff Assessment				Electricity and water as collection tools					Quarterly collection of property rates and services charges					Maximization of Revenue Base					Oversight		Compliance Status															
Month	Code Descr	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				
1.July	Cederberg	WC012	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	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	83%	Above Moderate		
2.August	Cederberg	WC012	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Above Moderate		
3.September	Cederberg	WC012	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	89%	Above Moderate	
4.October	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Above Moderate
5.November	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Above Moderate
6.December	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Above Moderate
7.January	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Above Moderate
8.February	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Above Moderate
9.March	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Above Moderate	
10.April	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	93%	Non Compliance
11.May	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed
12.June	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	No	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed

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 93% for April 2025.

1.3.3.4 Collection Rate Information

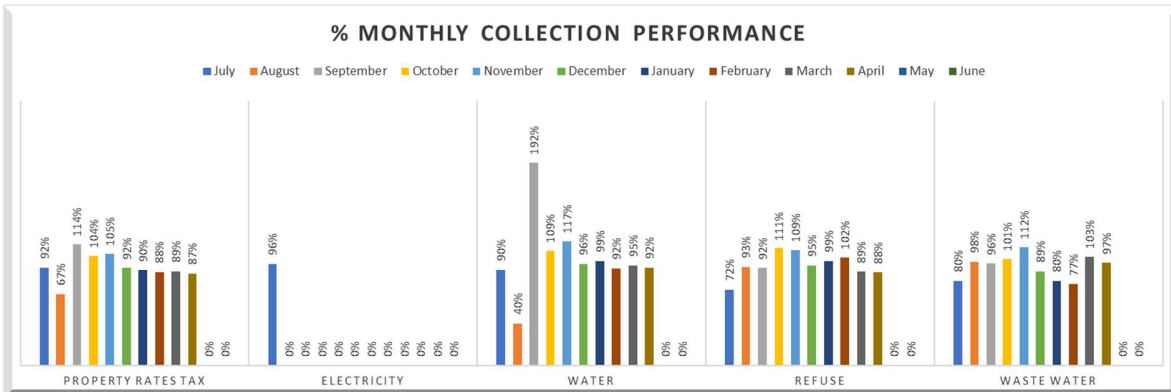


Figure 7: Monthly Collection Performance per service

National Treasury		Municipal Details									
Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Western Cape		Municipality		Period		Municipal		No. Of Wards	
		Code	District	Municipality	Period	Municipal	Period	Municipal	Period	Municipal	No. Of Wards
		WC12		Cederberg	2004						6

Collection Rate Assessment																
Aggregate Collection	Summary - Quarter 1				Summary - Quarter 2				Summary - Quarter 3				Summary - Quarter 4			
	Billing	Collection	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection
1. Collection for whole demarcation	67 121 849	58 999 254	8 171 445	88%	64 264 141	54 471 807	10 207 665	100%	57 184 121	50 972 863	6 271 441	89%	58 501 518	50 344 622	2 416 738	87%
2. Collection excl Eskom supplied areas	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
3. Collection: Property Rates	22 174 941	20 242 028	1 932 962	91%	19 270 844	17 469 883	1 198 733	107%	16 672 728	15 844 188	828 540	91%	5 524 682	5 088 828	425 855	92%
4. Total average collection: Electricity (Municipal supplied areas)	26 659 207	24 921 020	1 688 964	94%	21 128 621	22 220 729	(1 091 866)	105%	22 422 721	19 842 862	2 579 859	96%	7 246 420	6 374 613	871 782	88%
5. Total average collection: Water	7 251 718	6 981 412	269 305	96%	7 278 181	7 230 769	47 412	99%	9 224 719	8 202 383	1 408 227	88%	2 647 178	2 568 919	78 259	97%
6. Total average collection: Wastewater	3 528 864	2 911 524	1 058 930	74%	3 788 743	3 149 827	638 924	83%	3 925 263	3 284 257	621 006	79%	1 251 024	1 033 089	217 935	83%
7. Total average collection: Refuse	3 388 182	2 865 880	726 283	79%	3 380 225	2 920 576	459 673	86%	3 531 776	2 841 265	690 441	80%	1 126 279	961 148	165 130	85%
8. Total average collection: Interest	2 044 766	1 220 828	620 880	60%	2 227 371	1 524 388	602 922	59%	2 818 960	1 919 861	1 128 027	40%	865 960	328 160	657 795	32%

Figure 8: Collection Rate per Quarter

Collection Rate Assessment												
Total Aggregate Collection		10. April - Reporting for March in April				Summary - Quarter 4				Q1		
		Billing For March	Collection in April	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection			
1. Collection for whole demarcation		18 761 578	16 344 822	2 416 756	87%	18 761 578	16 344 822	2 416 756	87%	87%		
2. Collection excl Eskom supplied areas		-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!		
3. Collection: Property Rates		5 524 682	5 098 828	425 855	92%	5 524 682	5 098 828	425 855	92%	92%		
4. Total average collection: Electricity (Municipal supplied areas)		7 246 455	6 374 673	871 782	88%	7 246 455	6 374 673	871 782	88%	88%		
5. Total average collection: Water		2 647 178	2 568 919	78 259	97%	2 647 178	2 568 919	78 259	97%	97%		
6. Total average collection: Wastewater		1 251 024	1 033 089	217 935	83%	1 251 024	1 033 089	217 935	83%	83%		
7. Total average collection: Refuse		1 126 279	961 148	165 130	85%	1 126 279	961 148	165 130	85%	85%		
8. 7. Total average collection: Interest		965 960	308 165	657 795	32%	965 960	308 165	657 795	32%	32%		

Complete This Section												
Quarter 4 Performance Per Ward												
10. April												
Services	Electricity Supplier	Ward Name & Number	Billing For March	Collection in April	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q4	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	376 022	291 923	84 099	78%	376 022	291 923	84 099	78%	78%	
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	
Water			4 440	4 436	4	100%	4 440	4 436	4	100%	100%	
Refuse			3 359	2 779	580	83%	3 359	2 779	580	83%	83%	
Waste Water			4 488	4 024	464	90%	4 488	4 024	464	90%	90%	
Interest	75 519	19 285	56 234	26%	75 519	19 285	56 234	26%	26%			
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	860 242	927 673	0	108%	860 242	927 673	(67 431)	108%	108%	
Electricity			2 457 721	2 492 189	0	101%	2 457 721	2 492 189	(34 468)	101%	101%	
Water			522 497	642 511	0	123%	522 497	642 511	(120 014)	123%	123%	
Refuse			224 217	235 531	0	105%	224 217	235 531	(11 314)	105%	105%	
Waste Water			240 770	272 829	0	113%	240 770	272 829	(32 059)	113%	113%	
Interest	79 894	44 788	35 106	56%	79 894	44 788	35 106	56%	56%			
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 432 551	1 276 394	156 157	89%	1 432 551	1 276 394	156 157	89%	89%	
Electricity			3 944 074	3 013 485	930 588	76%	3 944 074	3 013 485	930 588	76%	76%	
Water			1 214 373	993 353	221 020	82%	1 214 373	993 353	221 020	82%	82%	
Refuse			429 070	363 442	65 628	85%	429 070	363 442	65 628	85%	85%	
Waste Water			557 388	431 653	125 735	77%	557 388	431 653	125 735	77%	77%	
Interest	284 606	84 436	200 170	30%	284 606	84 436	200 170	30%	30%			
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	753 214	747 941	5 274	99%	753 214	747 941	5 274	99%	99%	
Electricity			245 006	306 732	0	125%	245 006	306 732	(61 726)	125%	125%	
Water			277 817	335 756	0	121%	277 817	335 756	(57 940)	121%	121%	
Refuse			188 666	117 139	71 527	62%	188 666	117 139	71 527	62%	62%	
Waste Water			168 789	89 908	78 881	53%	168 789	89 908	78 881	53%	53%	
Interest	219 891	65 525	154 366	30%	219 891	65 525	154 366	30%	30%			
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 375 347	1 193 816	181 531	87%	1 375 347	1 193 816	181 531	87%	87%	
Electricity			597 958	560 592	37 366	94%	597 958	560 592	37 366	94%	94%	
Water			627 634	591 386	36 248	94%	627 634	591 386	36 248	94%	94%	
Refuse			272 735	241 503	31 233	89%	272 735	241 503	31 233	89%	89%	
Waste Water			270 777	229 222	41 555	85%	270 777	229 222	41 555	85%	85%	
Interest	206 802	71 220	135 582	34%	206 802	71 220	135 582	34%	34%			
Property Rates Tax	Eskom supplied	Ward 6	727 305	661 080	66 226	91%	727 305	661 080	66 226	91%	91%	
Electricity			1 696	1 673	22	99%	1 696	1 673	22	99%	99%	
Water			418	1 477	0	353%	418	1 477	(1 058)	353%	353%	
Refuse			8 231	755	7 476	9%	8 231	755	7 476	9%	9%	
Waste Water			8 813	5 454	3 359	62%	8 813	5 454	3 359	62%	62%	
Interest	99 248	22 911	76 338	23%	99 248	22 911	76 338	23%	23%			

Figure 9: Monthly Collection

The figures above depict the monthly and quarterly collection rate from the template as prescribed. Though all information has been filled out, it does not pull through for electricity. The template should be updated accordingly.

1.3.3.5 Indigent Information

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6)) <i>Instruction - complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)</i>															
Description	As Per Debt Relief Application	Current Year - 2024/2025												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	2 112	2 282		
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)	3																
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	2 112	2 282		
Indigent HH's using public tap (< min service level)	4																
Indigent HH's with other water supply (< min service level)	5																
Indigent HH's with No water supply	6																
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total																	
Total number of registered indigent households	7					2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325	2 112	2 282		
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	2 112	2 108		
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	2 112	2 108		
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)																	
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	2 318	2 259		
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	2 320	2 261		
Total number of registered indigent households	5					2 076	2 136	2 172	2 178	2 262	2 280	2 291	2 299	2 320	2 261		
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	2 318	2 259		
Number of Indigent HH's with conventional metered Electricity						5	27	6	6	2	2	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	2 320	2 261		
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	2 112	2 108		
Electricity/other energy (50kwh per household per month)						2 076	2 136	2 166	2 172	2 260	2 278	2 289	2 297	2 320	2 259		
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	6	6		
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)						245	245	245	245	245	245	245	245	245	245		
Electricity (kwh per household per month)						50	50	50	50	50	50	50	50	50	50		
Refuse (average litres per week)						240	240	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)																
PSI Category: Property rates (tariff adjustment) / impermissible values per section 17 of MPRA	14(b)																
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																	
Water (in excess of 6 kilolitres per indigent household per month)	15																
Sanitation (in excess of free sanitation service to indigent households)	16																
Electricity/other energy (in excess of 50 kwh per indigent household per month)																	
Refuse (in excess of one removal a week for indigent households)																	
Municipal Housing - rental rebates																	
Housing - top structure subsidies																	
Other	6																
Total revenue cost of subsidised services provided																	

Figure 10: Indigents information per month

1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2022					
Financial Year	2021/2022					
Reconciliation Period	Quarter 4					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6057	6057	0	3 120 434 000,00	3 120 434 000,00	-
Industrial	5	5	0	4 617 000,00	4 617 000,00	-
Business and Commercial	575	575	0	996 639 000,00	996 639 000,00	-
Agricultural	1510	1510	0	4 377 682 000,00	4 377 682 000,00	-
Mining	0	0	0	-	-	-
State Owned for Public Purpose	35	35	0	222 681 000,00	222 681 000,00	-
PSI	495	495	0	97 825 000,00	97 825 000,00	-
PBO	12	12	0	11 650 000,00	11 650 000,00	-
Multi Use	0	0	0	-	-	-
Vacant	712	712	0	195 699 000,00	195 699 000,00	-
POW	38	38	0	76 163 000,00	76 163 000,00	-
Municipal	1027	1027	0	249 592 000,00	249 592 000,00	-
Other	174	174	0	177 879 000,00	177 879 000,00	-
	<u>10640</u>	<u>10640</u>	<u>0</u>	<u>9 530 861 000,00</u>	<u>9 530 861 000,00</u>	<u>-</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	2 815 589	2 868 348	- 52 759	8 446 767,14	8 605 044,81	- 158 277,67
Industrial	7 191	7 191	0	2 1574,27	2 1574,26	0,01
Business and Commercial	1 552 362	1 371 741	180 620	4 657 084,75	4 115 223,33	541 861,42
Agricultural	13 18 551	1050 229	268 321	3 955 651,57	3 150 687,30	804 964,27
Mining	-	-	-	-	-	-
State Owned for Public Purpose	346 847	97 842	249 005	1040 541,55	293 526,00	747 015,55
PSI	20 625	55 842	- 35 217	6 1875,58	167 525,16	- 105 649,58
PBO	3 509	3 072	437	10 526,88	9 216,66	1310,22
Multi Use	-	-	-	-	-	-
Vacant	235 777	149 211	86 566	707 331,52	447 633,12	259 698,40
POW	-	-	-	-	-	-
Municipal	-	16	- 16	-	47,70	- 47,70
Other	-	-	-	-	-	-
Total	<u>R6 300 451,09</u>	<u>R5 603 492,78</u>	<u>R696 958,31</u>	<u>18 901 353,27</u>	<u>16 810 478,34</u>	<u>2 090 874,93</u>

Figure 11: Property Rates Reconciliation

This month’s reconciliation includes changes per the supplementary valuation roll.

The differences between the VR and Billing system will always be there until the tool is updated to cover the special rebates the municipalities have for different properties. This has been reported to PT and should be amended by NT. The audit was done for verification of variance between the VR roll and billing system, and the municipality currently bills the properties on monthly basis, except those that were billed once in July annually, which is the main cause of the variances. The variance emanates from once-off billing because the NT tool does not recognise the once off billing and the rebates the municipality is offering to different customers.

Action Plan -												
Ref	Focus Area	Item	Details	Responsible Official	Targeted Date	Remedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	Indigent customers		The recon 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	2025/05/15	#VALUE!
2	vacant stands for churches		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	2025/05/15	#VALUE!
3	resubure properties		Most of the Agricultural properties, are not been billed by the municipality on monthly basis, due to oncese off billing made at the beginning of the year.	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	2025/05/15	#VALUE!
4			The tool do not recognise the oncese off billing made by the municipality in July 2024.								2025/05/15	-45792
5			audit was done to confirm the oncese off billing made at the beginning of the year, hence we still experiencing the variances between the valuation roll and billing								2025/05/15	-45792
6											2025/05/15	-45792
5											2025/05/15	-45792
6											2025/05/15	-45792
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 recon tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	NT	31/06/2025	The tool should allow the municipalities to capture the rebates offering to the consumers, especially indigent	Not Yet Started	NT to assist	customer with Acc num 379785	Not Yet Started	2025/05/15	#VALUE!
2							Ongoing Activity			Select From Drop Down	2025/05/15	-45792

Long Term Goal /Planned Deliverables /Key Achievements Mapping Dashboard			
Ref	KEA	Details	Comments
1	Primary Keys in the Approved GV and the System Generated GV	LPIs /SG Coordinates are the Ideal - Where these are not Feasible then an internally generated Property ID unique to each Property Must be used in the Approved Gv and System	
2	Properties 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 Process 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	
5	Approved GV	To Include a Column for Indicating State Owned Properties	

Figure 12: Property Rates Variances Action Plan

1.3.3.7 Reconciliation of payments to Bulk Suppliers

Payment per mSCOA Data String M10								
Payment per mSCOA Data Strings							6 155 409,88	
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 13 May 2025
6627012482	Eskom	Bulk Purchases	24-03-2025	23-04-2025	22-04-2025	1 567 395,72	M10	M10 String
8260124924	Eskom	Bulk Purchases	28-03-2025	28-04-2025	25-04-2025	607 868,99	M10	M10 String
9571810478	Eskom	Bulk Purchases	25-03-2025	24-04-2025	22-04-2025	3 490 655,37	M10	M10 String
5633644454	Eskom	Bulk Purchases	22-03-2025	22-04-2025	17-04-2025	474 563,07	M10	M10 String
9003055662	Eskom	Bulk Purchases	08-04-2025	08-05-2025	07-05-2025	2 682,72	M10	M10 String
5421499776	Eskom	Bulk Purchases	04-04-2025	29-04-2025	25-04-2025	8 357,26	M10	M10 String
8774598833	Eskom	Bulk Purchases	15-04-2025	15-05-2025	08-05-2025	3 886,75	M10	M10 String
							6 155 409,88	
Difference							-	
Internal usage not included in Bulk Electricity Payments String								
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 13 May 2025
5377939292	Eskom	Bulk Purchases	22-03-2025	22-04-2025	17-04-2025	5 846,74	M09	Internal Usage not included in string
6897791850	Eskom	Bulk Purchases	26-03-2025	22-04-2025	17-04-2025	3 329,80	M09	Internal Usage not included in string
8926469644	Eskom	Bulk Purchases	26-03-2025	22-04-2025	17-04-2025	15 104,35	M09	Internal Usage not included in string
9622581180	Eskom	Bulk Purchases	27-03-2025	22-04-2025	17-04-2025	7 715,70	M09	Internal Usage not included in string
6829354180	Eskom	Bulk Purchases	26-03-2025	22-04-2025	17-04-2025	26 378,83	M09	Internal Usage not included in string
5001886097	Eskom	Bulk Purchases	04-04-2025	29-04-2025	25-04-2025	1 406,25	M10	Internal Usage not included in string
9251775291	Eskom	Bulk Purchases	10-04-2025	10-05-2025	08-05-2025	132 421,42	M10	Internal Usage not included in string
8287424551	Eskom	Bulk Purchases	11-04-2025	12-05-2025	08-05-2025	239 913,79	M10	Internal Usage not included in string
9003055662	Eskom	Bulk Purchases	08-04-2025	08-05-2025	07-05-2025	2 682,72	M10	Internal Usage not included in string
9792412008	Eskom	Bulk Purchases	19-04-2025	14-05-2025	08-05-2025	69 470,70	M10	Internal Usage not included in string
7460413421	Eskom	Bulk Purchases	04-04-2025	29-04-2025	25-04-2025	3 210,88	M10	Internal Usage not included in string
5421499776	Eskom	Bulk Purchases	04-04-2025	29-04-2025	25-04-2025	8 357,26	M10	Internal Usage not included in string
8774598833	Eskom	Bulk Purchases	15-04-2025	15-05-2025	08-05-2025	3 886,75	M10	Internal Usage not included in string
							519 725,19	

Figure 13: mSCOA Reconciliation

The table above indicates the Bulk Current Account Reconciliation statement for April 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
1	6627012482	Eskom	Bulk Purchases	24-03-2025	23-04-2025	22-04-2025	1 567 395.72	1 567 395.72	-	M09	M10 String
2	6779486465	Eskom	Bulk Purchases	17-03-2025	16-04-2025	10-04-2025	3 639 559.48	3 639 559.48	-	M09	M09 String
3	8260124924	Eskom	Bulk Purchases	29-03-2025	28-04-2025	25-04-2025	807 889.99	807 889.99	-	M09	M10 String
4	9571810478	Eskom	Bulk Purchases	25-03-2025	24-04-2025	22-04-2025	3 490 655.37	3 490 655.37	-	M09	M10 String
5	5633644454	Eskom	Bulk Purchases	22-03-2025	22-04-2025	17-04-2025	474 563.07	474 563.07	-	M09	M10 String
6	5001886937	Eskom	Bulk Purchases	07-03-2025	01-04-2025	27-03-2025	1 562.51	1 562.51	-	M09	Internal Usage not included in string
7	7039295180	Eskom	Bulk Purchases								
8	9871219263	Eskom	Bulk Purchases								
9	9251775291	Eskom	Bulk Purchases	10-03-2025	09-04-2025	02-04-2025	108 291.76	108 291.76	-	M09	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	11-03-2025	10-04-2025	02-04-2025	207 353.83	207 353.83	-	M09	Internal Usage not included in string
11	5377939932	Eskom	Bulk Purchases	22-03-2025	22-04-2025	17-04-2025	5 846.74	5 846.74	-	M09	Internal Usage not included in string
12	9000559682	Eskom	Bulk Purchases	10-03-2025	09-04-2025	04-04-2025	2 570.94	2 570.94	-	M09	M09 String
13	9581081208	Eskom	Bulk Purchases	20-03-2025	14-04-2025	10-04-2025	3 282.15	3 282.15	-	M09	Internal Usage not included in string
14	6897791850	Eskom	Bulk Purchases	26-03-2025	22-04-2025	17-04-2025	3 329.80	3 329.80	-	M09	Internal Usage not included in string
15	8929469644	Eskom	Bulk Purchases	26-03-2025	22-04-2025	17-04-2025	15 104.35	15 104.35	-	M09	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	07-03-2025	01-04-2025		-28 905.58		-28 905.58	M09	Account in credit
17	9792412008	Eskom	Bulk Purchases	20-03-2025	14-04-2025	10-04-2025	67 074.20	67 074.20	-	M09	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	07-03-2025	01-04-2025	27-03-2025	3 567.65	3 567.65	-	M09	Internal Usage not included in string
19	9622581180	Eskom	Bulk Purchases	27-03-2025	22-04-2025	17-04-2025	7 715.70	7 715.70	-	M09	Internal Usage not included in string
20	698262040	Eskom	Bulk Purchases	16-03-2025	15-04-2025	10-04-2025	18 880.88	18 880.88	-	M09	Internal Usage not included in string
21	5710236842	Eskom	Bulk Purchases	16-03-2025	15-04-2025	10-04-2025	83 354.61	83 354.61	-	M09	Internal Usage not included in string
22	6629354180	Eskom	Bulk Purchases	26-03-2025	22-04-2025	17-04-2025	26 378.83	26 378.83	-	M09	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	07-03-2025	01-04-2025	27-03-2025	10 082.08	10 082.08	-	M09	M09 String
24	8774598833	Eskom	Bulk Purchases	12-03-2025	11-04-2025	02-04-2025	3 275.74	3 275.74	-	M09	M09 String
							10 298 808.82	10 327 714.40	-28 905.58		

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: 13 May 2025
1	6627012482	Eskom	Bulk Purchases	17-04-2025	17-05-2025		1 789 473.39		1 789 473.39	M10	Not yet due at reporting date
2	6779486465	Eskom	Bulk Purchases	17-04-2025	17-05-2025		3 671 714.22		3 671 714.22	M10	Not yet due at reporting date
3	8260124924	Eskom	Bulk Purchases	23-04-2025	23-05-2025		688 131.48		688 131.48	M10	Not yet due at reporting date
4	9571810478	Eskom	Bulk Purchases	22-04-2025	22-05-2025		4 072 670.67		4 072 670.67	M10	Not yet due at reporting date
5	5633644454	Eskom	Bulk Purchases	22-04-2025	22-05-2025		547 809.09		547 809.09	M10	Not yet due at reporting date
6	5001886937	Eskom	Bulk Purchases	04-04-2025	29-04-2025	25-04-2025	1 406.25	1 406.25	-	M10	Internal Usage not included in string
7	7039295180	Eskom	Bulk Purchases								
8	9871219263	Eskom	Bulk Purchases								
9	9251775291	Eskom	Bulk Purchases	10-04-2025	10-05-2025	08-05-2025	132 421.42	132 421.42	-	M10	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	11-04-2025	12-05-2025	08-05-2025	239 913.79	239 913.79	-	M10	Internal Usage not included in string
11	5377939932	Eskom	Bulk Purchases	15-04-2025	15-05-2025		6 007.30		6 007.30	M10	Not yet due at reporting date
12	9000559682	Eskom	Bulk Purchases	08-04-2025	08-05-2025	07-05-2025	2 682.72	2 682.72	-	M10	M10 String
13	9581081208	Eskom	Bulk Purchases	22-04-2025	17-05-2025		3 168.99		3 168.99	M10	Not yet due at reporting date
14	6897791850	Eskom	Bulk Purchases	24-04-2025	19-05-2025		3 567.65		3 567.65	M10	Not yet due at reporting date
15	8929469644	Eskom	Bulk Purchases	25-04-2025	20-05-2025		8 341.34		8 341.34	M10	Not yet due at reporting date
16	7486207260	Eskom	Bulk Purchases	04-04-2025	29-04-2025		-24 746.74		-24 746.74	M10	Account in credit
17	9792412008	Eskom	Bulk Purchases	19-04-2025	14-05-2025	08-05-2025	69 470.70	69 470.70	-	M10	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	04-04-2025	29-04-2025	25-04-2025	3 210.88	3 210.88	-	M10	Internal Usage not included in string
19	9622581180	Eskom	Bulk Purchases	25-04-2025	20-05-2025		10 191.10		10 191.10	M10	Not yet due at reporting date
20	698262040	Eskom	Bulk Purchases	16-04-2025	15-05-2025		23 402.92		23 402.92	M10	Not yet due at reporting date
21	5710236842	Eskom	Bulk Purchases	16-04-2025	15-05-2025		65 445.90		65 445.90	M10	Not yet due at reporting date
22	6629354180	Eskom	Bulk Purchases	24-04-2025	19-05-2025		56 461.47		56 461.47	M10	Not yet due at reporting date
23	5421499776	Eskom	Bulk Purchases	04-04-2025	29-04-2025	25-04-2025	8 357.26	8 357.26	-	M10	M10 String
24	8774598833	Eskom	Bulk Purchases	15-04-2025	15-05-2025	08-05-2025	3 886.75	3 886.75	-	M10	M10 String
							11 360 988.55	461 349.77	10 899 638.78		

No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount		
1	22107729	101686231	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	25-04-2025	2 357.02	2 357.02	-	M09
2	22107765	101686271	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	25-04-2025	1 355.06	1 355.06	-	M09
3	22107783	101686308	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	25-04-2025	4 837.08	4 837.08	-	M09
4	22109157	101686931	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	25-04-2025	3 375.21	3 375.21	-	M09
5	22109184	101686971	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	25-04-2025	1 046.95	1 046.95	-	M09
6	22107694	101696151	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	25-04-2025	735.10	735.10	-	M09
7	22091807	101681401	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	25-04-2025	5 088.00	5 088.00	-	M09
8	22091825	101681411	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	25-04-2025	3 523.11	3 523.11	-	M09
9	22110797	101697201	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	25-04-2025	583.00	583.00	-	M09
10	22107738	101696169	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	25-04-2025	1 706.96	1 706.96	-	M09
11	22107747	101696176	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	25-04-2025	210.83	210.83	-	M09
12	22109175	101696231	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	25-04-2025	169.73	169.73	-	M09
13	22114016		Dept Water ans Sanitation	Bulk water						-	M09
								24 988.05	24 988.05	-	
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount		
1	22107729		Dept Water ans Sanitation	Bulk water						M10	
2	22107765		Dept Water ans Sanitation	Bulk water						M10	
3	22107783		Dept Water ans Sanitation	Bulk water						M10	
4	22109157		Dept Water ans Sanitation	Bulk water						M10	
5	22109184		Dept Water ans Sanitation	Bulk water						M10	
6	22107694		Dept Water ans Sanitation	Bulk water						M10	
7	22091807		Dept Water ans Sanitation	Bulk water						M10	
8	22091825		Dept Water ans Sanitation	Bulk water						M10	
9	22110797	100258300	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025	38 199.52		38 199.52	M10	
10	22107738		Dept Water ans Sanitation	Bulk water						M10	
11	22107747		Dept Water ans Sanitation	Bulk water						M10	
12	22109175		Dept Water ans Sanitation	Bulk water						M10	
13	22114016		Dept Water ans Sanitation	Bulk water						M10	
								38 199.52	-	38 199.52	

Figure 14: Bulk Electricity & Water - Summary of Invoices & Payments

The figures above display 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 - M10 April									
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	5 278	63 545	62 570	975	2%	74 729
Service charges	190 639	199 058	210 785	16 783	170 731	172 918	(2 187)	-1%	210 785
Investment revenue	5 191	1 150	7 486	1 021	7 619	4 760	2 859	60%	7 486
Transfers and subsidies - Operational	115 294	94 462	113 478	1 419	97 025	92 302	4 723	0	113 478
Other own revenue	69 155	80 822	85 074	6 688	57 011	69 903	(12 892)	-18%	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	491 552	31 190	395 932	402 453	(6 521)	-2%	491 552
Employee costs	130 819	149 110	142 683	11 011	115 181	120 578	(5 398)	-4%	142 683
Remuneration of Councillors	6 081	6 502	6 506	526	5 343	5 205	138	3%	6 506
Depreciation and amortisation	42 207	31 439	32 968	1 964	23 906	27 117	(3 211)	-12%	32 968
Interest	14 961	11 926	12 792	617	8 767	10 458	(1 691)	-16%	12 792
Inventory consumed and bulk purchases	116 430	125 072	140 156	10 143	103 401	113 457	(10 055)	-9%	140 156
Transfers and subsidies	198	220	220	5	26	166	(140)	-84%	220
Other expenditure	134 672	126 892	156 042	9 791	103 635	122 986	(19 351)	-16%	156 042
Total Expenditure	445 369	451 160	491 368	34 058	360 259	399 966	(39 707)	-10%	491 368
Surplus/(Deficit)	8 602	330	184	(2 868)	35 673	2 487	33 186	1335%	184
Transfers and subsidies - capital (monetary allocations)	26 280	60 734	64 944	1 359	16 377	52 866	###	-69%	64 944
Transfers and subsidies - capital (in-kind)	5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	40 432	61 064	65 128	(1 508)	52 050	55 352	(3 302)	-6%	65 128
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	40 432	61 064	65 128	(1 508)	52 050	55 352	(3 302)	-6%	65 128
Capital expenditure & funds sources									
Capital expenditure	41 662	80 568	88 748	3 003	21 525	77 924	(56 400)	-72%	88 748
Capital transfers recognised	26 280	60 734	64 944	2 026	17 182	56 077	(38 896)	-69%	64 944
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 383	19 834	23 805	977	4 343	21 847	(17 504)	-80%	23 805
Total sources of capital funds	41 662	80 568	88 748	3 003	21 525	77 924	(56 400)	-72%	88 748
Financial position									
Total current assets	123 084	54 183	110 946		195 293				110 946
Total non current assets	684 008	862 005	738 092		681 096				738 092
Total current liabilities	105 357	40 370	85 397		113 923				85 397
Total non current liabilities	123 166	135 968	119 945		131 466				119 945
Community wealth/Equity	578 568	739 850	643 696		631 000				643 696
Cash flows									
Net cash from (used) operating	80 491	90 941	76 012	7 722	107 423	99 204	(8 219)	-8%	76 012
Net cash from (used) investing	(46 273)	(80 568)	(88 348)	(3 386)	(20 994)	(25 888)	(4 893)	19%	(88 348)
Net cash from (used) financing	(1 738)	(1 747)	(1 799)	10	(1 138)	(1 379)	(241)	17%	(1 799)
Cash/cash equivalents at the month/year end	61 258	10 155	47 123	146 549	146 549	133 196	(13 353)	-10%	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	17 693	10 339	7 030	4 730	4 495	3 692	28 035	79 472	155 485
Creditors Age Analysis									
Total Creditors	12 145	87	858	-	-	-	1 020	-	14 110

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April										
Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		164 107	157 067	158 117	7 698	138 612	131 692	6 920	5%	158 117
Executive and council		53 691	56 582	54 092	-	54 092	45 658	8 434	18%	54 092
Finance and administration		110 415	100 485	104 025	7 698	84 520	86 034	(1 514)	-2%	104 025
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		48 307	63 376	70 875	5 068	45 235	57 329	(12 095)	-21%	70 875
Community and social services		7 920	15 149	10 774	797	5 529	10 012	(4 482)	-45%	10 774
Sport and recreation		3 031	3 600	3 070	164	2 819	2 682	137	5%	3 070
Public safety		32 537	34 847	45 445	4 058	30 682	35 398	(4 716)	-13%	45 445
Housing		4 819	9 780	11 587	49	6 204	9 238	(3 034)	-33%	11 587
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 813	6 560	8 963	828	6 814	7 073	(259)	-4%	8 963
Planning and development		2 513	2 095	2 168	205	2 632	1 790	842	47%	2 168
Road transport		7 299	4 465	6 795	622	4 182	5 284	(1 101)	-21%	6 795
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		263 574	285 222	318 540	18 956	221 648	259 224	(37 576)	-14%	318 540
Energy sources		166 072	166 652	188 322	13 367	142 226	152 447	(10 221)	-7%	188 322
Water management		40 835	78 784	66 539	2 773	32 760	57 761	(25 001)	-43%	66 539
Waste water management		30 274	21 174	42 885	1 657	30 838	32 197	(1 359)	-4%	42 885
Waste management		26 393	18 612	20 793	1 159	15 823	16 819	(995)	-6%	20 793
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	485 801	512 224	556 496	32 550	412 309	455 318	(43 010)	-9%	556 496
Expenditure - Functional										
<i>Governance and administration</i>		121 832	123 752	127 426	7 428	92 094	103 368	(11 274)	-11%	127 426
Executive and council		13 539	13 899	13 775	959	11 388	10 940	449	4%	13 775
Finance and administration		107 178	108 639	112 445	6 382	79 724	91 433	(11 709)	-13%	112 445
Internal audit		1 115	1 215	1 206	87	982	995	(13)	-1%	1 206
<i>Community and public safety</i>		65 436	78 357	83 185	6 620	63 597	68 216	(4 619)	-7%	83 185
Community and social services		9 409	12 758	11 825	710	7 334	9 649	(2 315)	-24%	11 825
Sport and recreation		12 695	14 485	13 303	1 011	10 290	11 361	(1 071)	-9%	13 303
Public safety		39 158	44 657	52 027	4 691	41 289	42 077	(788)	-2%	52 027
Housing		4 174	6 457	6 030	208	4 684	5 129	(445)	-9%	6 030
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 159	30 190	28 205	1 935	23 645	23 820	(175)	-1%	28 205
Planning and development		11 803	12 809	12 061	754	10 029	10 090	(60)	-1%	12 061
Road transport		15 356	17 381	16 144	1 181	13 616	13 730	(115)	-1%	16 144
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		230 941	218 861	252 552	18 075	180 923	204 562	(23 639)	-12%	252 552
Energy sources		152 780	136 679	164 848	11 779	123 130	132 752	(9 622)	-7%	164 848
Water management		39 390	33 757	31 613	1 971	22 427	26 844	(4 417)	-16%	31 613
Waste water management		20 930	22 233	25 775	2 502	19 692	20 665	(973)	-5%	25 775
Waste management		17 841	26 193	30 316	1 823	15 674	24 301	(8 627)	-35%	30 316
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	445 369	451 160	491 368	34 058	360 259	399 966	(39 707)	-10%	491 368
Surplus/ (Deficit) for the year		40 432	61 064	65 128	(1 508)	52 050	55 352	(3 302)	-0,059662	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 the 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) - M10 April										
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	-	54 092	45 658	8 434	18,5%	54 092
Vote 2 - Office of Municipal Manager		300	-	500	-	-	300	(300)	-100,0%	500
Vote 3 - Financial Administrative Services		107 076	97 847	100 266	7 402	81 907	83 141	(1 234)	-1,5%	100 266
Vote 4 - Community Development Services		8 034	17 237	12 890	972	7 292	11 768	(4 476)	-38,0%	12 890
Vote 5 - Corporate and Strategic Services		784	489	1 110	113	796	802	(6)	-0,8%	1 110
Vote 6 - Planning and Development Services		2 655	2 095	2 168	205	2 632	1 790	842	47,0%	2 168
Vote 7 - Public Safety		39 136	39 373	49 474	4 383	34 151	38 871	(4 720)	-12,1%	49 474
Vote 8 - Electricity		166 072	166 652	188 322	13 367	142 226	152 447	(10 221)	-6,7%	188 322
Vote 9 - Waste Management		26 393	18 612	20 793	1 159	15 823	16 819	(995)	-5,9%	20 793
Vote 10 - Waste Water Management		30 274	21 174	41 685	1 657	30 838	31 477	(639)	-2,0%	41 685
Vote 11 - Water		40 835	78 784	66 539	2 773	32 760	57 761	(25 001)	-43,3%	66 539
Vote 12 - Housing		4 819	9 780	11 587	49	6 204	9 238	(3 034)	-32,8%	11 587
Vote 13 - Road Transport		3 000	-	4 000	304	768	2 565	(1 797)	-70,1%	4 000
Vote 14 - Sports and Recreation		3 031	3 600	3 070	164	2 819	2 682	137	5,1%	3 070
Total Revenue by Vote	2	485 801	512 224	556 496	32 550	412 309	455 318	(43 010)	-9,4%	556 496
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 750	9 477	9 313	609	7 721	7 223	497	6,9%	9 313
Vote 2 - Office of Municipal Manager		16 226	16 274	15 728	1 020	10 938	13 051	(2 113)	-16,2%	15 728
Vote 3 - Financial Administrative Services		72 238	73 914	76 223	3 994	53 291	61 618	(8 327)	-13,5%	76 223
Vote 4 - Community Development Services		10 583	11 246	10 255	827	8 419	8 795	(376)	-4,3%	10 255
Vote 5 - Corporate and Strategic Services		21 688	22 272	24 140	1 427	18 138	19 704	(1 566)	-7,9%	24 140
Vote 6 - Planning and Development Services		11 090	11 221	11 342	861	9 404	9 424	(20)	-0,2%	11 342
Vote 7 - Public Safety		43 398	51 468	58 241	4 986	44 288	46 954	(2 665)	-5,7%	58 241
Vote 8 - Electricity		152 780	136 679	164 848	11 779	123 130	132 752	(9 622)	-7,2%	164 848
Vote 9 - Waste Management		17 841	26 193	30 316	1 823	15 674	24 301	(8 627)	-35,5%	30 316
Vote 10 - Waste Water Management		19 598	20 452	23 818	2 369	18 660	19 063	(404)	-2,1%	23 818
Vote 11 - Water		39 390	33 757	31 613	1 971	22 427	26 844	(4 417)	-16,5%	31 613
Vote 12 - Housing		4 174	6 457	6 030	208	4 684	5 129	(445)	-8,7%	6 030
Vote 13 - Road Transport		14 917	17 265	16 198	1 174	13 196	13 748	(552)	-4,0%	16 198
Vote 14 - Sports and Recreation		12 695	14 485	13 303	1 011	10 290	11 361	(1 071)	-9,4%	13 303
Total Expenditure by Vote	2	445 369	451 160	491 368	34 058	360 259	399 966	(39 707)	-9,9%	491 368
Surplus/ (Deficit) for the year	2	40 432	61 064	65 128	(1 508)	52 050	55 352	(3 302)	-6,0%	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) - M10 April										
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	11 770	119 890	121 483	(1 593)	-1%	149 631
Service charges - Water		32 781	33 443	32 777	2 639	26 966	27 470	(504)	-2%	32 777
Service charges - Waste Water Management		16 351	15 305	14 664	1 215	12 303	12 370	(67)	-1%	14 664
Service charges - Waste management		14 106	14 436	13 713	1 159	11 573	11 596	(23)	0%	13 713
Sale of Goods and Rendering of Services		4 560	4 926	4 611	393	4 674	3 916	758	19%	4 611
Agency services		4 300	4 465	3 995	319	3 414	3 439	(25)	-1%	3 995
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 117	6 698	6 768	640	5 795	5 624	171	3%	6 768
Interest from Current and Non Current Assets		5 191	1 150	7 486	1 021	7 619	4 760	2 859	60%	7 486
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		970	784	748	50	594	632	(38)	-6%	748
Licence and permits		11	12	2	-	2	4	(2)	-41%	2
Operational Revenue		846	527	336	95	755	324	431	133%	336
Non-Exchange Revenue										
Property rates		73 693	75 998	74 729	5 278	63 545	62 570	975	2%	74 729
Surcharges and Taxes		-	1	1	-	-	1	(1)	-100%	1
Fines, penalties and forfeits		32 934	34 907	45 587	4 070	30 819	35 497	(4 678)	-13%	45 587
Licence or permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		115 294	94 462	113 478	1 419	97 025	92 302	4 723	5%	113 478
Interest earned from Receivables (Non-Exchange)		4 208	4 353	4 419	401	3 716	3 667	49	1%	4 419
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 629	4 601	3 957	720	7 241	3 448	3 793	110%	3 957
Gains on disposal of Assets		-	-	400	-	-	240	(240)	-100%	400
Other Gains		9 580	19 549	14 249	-	-	13 111	(13 111)	-100%	14 249
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		453 971	451 490	491 552	31 190	395 932	402 453	(6 521)	-2%	491 552
Expenditure By Type										
Employee related costs		130 819	149 110	142 683	11 011	115 181	120 578	(5 398)	-4%	142 683
Remuneration of councillors		6 081	6 502	6 506	526	5 343	5 205	138	3%	6 506
Bulk purchases - electricity		105 503	113 900	126 850	9 366	93 985	102 687	(8 702)	-8%	126 850
Inventory consumed		10 927	11 172	13 306	777	9 417	10 770	(1 353)	-13%	13 306
Debt impairment		50 384	54 088	62 980	6 507	49 648	50 408	(760)	-2%	62 980
Depreciation and amortisation		42 207	31 439	32 968	1 964	23 906	27 117	(3 211)	-12%	32 968
Interest		14 961	11 926	12 792	617	8 767	10 458	(1 691)	-16%	12 792
Contracted services		56 827	27 732	47 582	1 842	28 920	36 869	(7 949)	-22%	47 582
Transfers and subsidies		198	220	220	5	26	166	(140)	-84%	220
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		26 796	37 712	43 020	1 442	25 066	32 515	(7 449)	-23%	43 020
Losses on Disposal of Assets		666	-	400	-	-	240	(240)	-100%	400
Other Losses		-	7 360	2 060	-	-	2 953	(2 953)	-100%	2 060
Total Expenditure		445 369	451 160	491 368	34 058	360 259	399 966	(39 707)	-10%	491 368
Surplus/(Deficit)		8 602	330	184	(2 868)	35 673	2 487	33 186	0	184
Transfers and subsidies - capital (monetary allocations)		26 280	60 734	64 944	1 359	16 377	52 866	(36 488)	(0)	64 944
Transfers and subsidies - capital (in-kind)		5 550	-	-	-	-	-	-	(0)	-
Surplus/(Deficit) after capital transfers & contributions		40 432	61 064	65 128	(1 508)	52 050	55 352	(3 302)	(0)	65 128
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		40 432	61 064	65 128	(1 508)	52 050	55 352	(3 302)	(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	(1 508)	52 050	55 352	(3 302)	(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	(1 508)	52 050	55 352	(3 302)	(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) - M10 April										
Vote Description	Ref	2023/24				Budget Year 2024/25				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		2 185	-	1 478	-	-	887	(887)	-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	-	-	-	1 000	(1 000)	-100%	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	12 897	12 897	-	-	8 598	(8 598)	-100%	12 897
Vote 12 - Housing		1 000	3 200	619	-	1 201	1 651	(450)	-27%	619
Vote 13 - Road Transport		-	2 000	2 000	147	147	2 000	(1 853)	-93%	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	147	1 348	15 336	(13 989)	-91%	18 194
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		115	400	609	-	97	525	(428)	-82%	609
Vote 4 - Community Development Services		540	10 153	6 269	250	250	6 444	(6 194)	-96%	6 269
Vote 5 - Corporate and Strategic Services		1 261	1 071	1 021	-	277	1 041	(764)	-73%	1 021
Vote 6 - Planning and Development Services		1 227	500	5	-	-	36	(36)	-100%	5
Vote 7 - Public Safety		-	460	3 646	-	-	2 372	(2 372)	-100%	3 646
Vote 8 - Electricity		4 363	14 112	8 528	1 871	2 439	9 547	(7 108)	-74%	8 528
Vote 9 - Waste Management		12 997	-	4 955	-	-	2 973	(2 973)	-100%	4 955
Vote 10 - Waste Water Management		7 848	21 726	24 825	393	13 003	23 727	(10 724)	-45%	24 825
Vote 11 - Water		6 388	7 493	12 381	67	1 235	9 695	(8 460)	-87%	12 381
Vote 12 - Housing		2 063	2 736	6 664	-	2 155	5 093	(2 938)	-58%	6 664
Vote 13 - Road Transport		1 604	-	1 652	276	721	1 135	(413)	-36%	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	2 856	20 177	62 588	(42 411)	-68%	70 554
Total Capital Expenditure		41 662	80 568	88 748	3 003	21 525	77 924	(56 400)	-72%	88 748
Capital Expenditure - Functional Classification										
Governance and administration		1 377	1 471	1 630	-	374	1 566	(1 192)	-76%	1 630
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 377	1 471	1 630	-	374	1 566	(1 192)	-76%	1 630
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 675	16 549	17 198	250	3 606	15 560	(11 954)	-77%	17 198
Community and social services		540	10 153	7 401	250	250	7 096	(6 846)	-96%	7 401
Sport and recreation		72	-	-	-	-	-	-	-	-
Public safety		-	460	2 514	-	-	1 720	(1 720)	-100%	2 514
Housing		3 063	5 936	7 283	-	3 356	6 744	(3 388)	-50%	7 283
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 016	2 500	4 440	422	868	3 641	(2 773)	-76%	4 440
Planning and development		3 412	500	1 483	-	-	923	(923)	-100%	1 483
Road transport		1 604	2 000	2 957	422	868	2 717	(1 850)	-68%	2 957
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		31 595	60 048	65 481	2 331	16 677	57 157	(40 480)	-71%	65 481
Energy sources		4 363	15 432	9 728	1 871	2 439	10 747	(8 308)	-77%	9 728
Water management		6 388	20 389	25 277	67	1 235	18 292	(17 058)	-93%	25 277
Waste water management		7 848	21 726	25 520	393	13 003	24 144	(11 141)	-46%	25 520
Waste management		12 997	2 500	4 955	-	-	3 973	(3 973)	-100%	4 955
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	41 662	80 568	88 748	3 003	21 525	77 924	(56 400)	-72%	88 748
Funded by:										
National Government		17 601	47 842	46 837	1 963	12 945	40 848	(27 903)	-68%	46 837
Provincial Government		8 679	12 893	18 106	64	4 236	15 229	(10 993)	-72%	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	2 026	17 182	56 077	(38 896)	-69%	64 944
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		15 383	19 834	23 805	977	4 343	21 847	(17 504)	-80%	23 805
Total Capital Funding		41 662	80 568	88 748	3 003	21 525	77 924	(56 400)	-72%	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 the 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 - M10 April						
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	146 549	47 123
Trade and other receivables from exchange transactions		27 011	27 244	35 727	19 562	35 727
Receivables from non-exchange transactions		13 217	8 679	17 596	12 758	17 596
Current portion of non-current receivables		-	363	1 296	-	1 296
Inventory		1 173	1 047	1 173	1 397	1 173
VAT		12 974	6 696	8 030	8 998	8 030
Other current assets		7 451	0	-	6 029	-
Total current assets		123 084	54 183	110 946	195 293	110 946
Non current assets						
Investments		-	-	-	-	-
Investment property		74 265	74 207	74 212	74 221	74 212
Property, plant and equipment		606 140	787 281	661 830	603 804	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	2 366	1 600
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		684 008	862 005	738 092	681 096	738 092
TOTAL ASSETS		807 091	916 188	849 038	876 389	849 038
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 969	474	12 918	669	12 918
Consumer deposits		3 177	3 238	3 168	3 339	3 168
Trade and other payables from exchange transactions		62 623	23 141	51 533	40 094	51 533
Trade and other payables from non-exchange transactions		16 426	-	(698)	44 693	(698)
Provision		17 955	13 516	18 477	18 282	18 477
VAT		3 208	-	-	6 847	-
Other current liabilities		-	-	-	-	-
Total current liabilities		105 357	40 370	85 397	113 923	85 397
Non current liabilities						
Financial liabilities		476	-	-	476	-
Provision		96 542	108 120	106 239	104 842	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	131 466	119 945
TOTAL LIABILITIES		228 523	176 338	205 342	245 389	205 342
NET ASSETS	2	578 568	739 850	643 696	631 000	643 696
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		578 568	739 850	643 696	631 000	643 696
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	578 568	739 850	643 696	631 000	643 696

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		66 481	69 603	66 882	5 111	60 466	60 401	65	0%	66 882
Service charges		177 381	193 979	198 194	15 506	165 263	164 294	969	1%	198 194
Other revenue		15 221	13 611	19 601	3 602	22 685	18 974	3 711	20%	19 601
Transfers and Subsidies - Operational		124 110	94 462	106 404	-	103 481	101 723	1 757	2%	106 404
Transfers and Subsidies - Capital		26 280	60 734	54 893	-	38 188	49 731	(11 542)	-23%	54 893
Interest		8 494	5 003	10 864	1 979	14 149	10 358	3 792	37%	10 864
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(336 781)	(345 942)	(380 317)	(18 471)	(296 656)	(305 992)	(9 336)	3%	(380 317)
Interest		(497)	(290)	(290)	-	(128)	(188)	(60)	32%	(290)
Transfers and Subsidies		(198)	(220)	(220)	(5)	(26)	(98)	(72)	73%	(220)
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 491	90 941	76 012	7 722	107 423	99 204	(8 219)	-8%	76 012
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		697	-	400	-	-	-	-	-	400
Decrease (increase) in non-current receivables		-	-	-	(383)	530	794	(264)	-33%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(46 970)	(80 568)	(88 748)	(3 003)	(21 525)	(26 682)	(5 157)	19%	(88 748)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46 273)	(80 568)	(88 348)	(3 386)	(20 994)	(25 888)	(4 893)	19%	(88 348)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		203	221	170	10	162	184	(22)	-12%	170
Payments										
Repayment of borrowing		(1 941)	(1 969)	(1 969)	-	(1 300)	(1 562)	(262)	17%	(1 969)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 738)	(1 747)	(1 799)	10	(1 138)	(1 379)	(241)	17%	(1 799)
NET INCREASE/ (DECREASE) IN CASH HELD		32 481	8 625	(14 135)	4 346	85 291	71 937			(14 135)
Cash/cash equivalents at beginning:		28 778	1 530	61 258	142 203	61 258	61 258			61 258
Cash/cash equivalents at month/year end:		61 258	10 155	47 123	146 549	146 549	133 196			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 - M10 April																
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 Outcome	April Outcome	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	5 292	5 111	5 080	4 057	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	11 943	11 499	9 614	2 803	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	3 079	2 329	2 611	4 193	30 405	31 689	33 001
Service charges - Waste Water Management		878	847	814	908	876	834	819	733	923	851	1 200	3 780	13 464	14 030	14 609
Service charges - Waste Mangement		802	826	793	855	1 000	801	794	766	876	827	1 082	3 433	12 854	13 395	13 949
Rental of facilities and equipment		48	53	63	128	44	45	49	46	68	50	65	125	784	820	858
Interest earned - external investments		1 046	753	79	670	714	777	859	783	917	1 021	96	(6 565)	1 150	1 300	1 450
Interest earned - outstanding debtors		(1 484)	2 312	837	358	270	977	937	751	614	958	321	(2 998)	3 853	3 932	4 015
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		674	678	567	908	906	913	1 163	769	866	403	228	(5 178)	2 897	2 957	3 018
Licences and permits		-	-	-	-	-	-	-	-	2	-	-	10	12	13	13
Agency services		322	383	321	395	361	57	466	482	307	319	239	812	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	18 870	-	1 730	(10 749)	94 462	105 514	107 423
Other revenue		2 487	182	1 674	1 245	540	762	(2 524)	4 007	2 830	211	(5 586)	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	47 763	26 198	22 477	(11 863)	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	5 138	-	6 991	15 555	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	20	10	18	41	221	221	221
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		311	146	(95)	11	78	132	210	247	(127)	(383)	-	(530)	-	-	-
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	52 793	25 825	29 487	3 202	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	11 179	11 109	11 907	21 824	148 924	157 684	168 533
Remuneration of councillors		478	474	506	502	502	811	528	489	526	487	671	671	6 502	6 801	7 107
Interest		-	4	(12)	1	108	9	5	1	12	-	24	138	290	140	109
Bulk purchases - Electricity		23 122	11 465	19 351	10 568	5 267	9 511	10 319	5 315	15 158	2 798	7 978	(6 952)	113 900	131 782	152 472
Acquisitions - water & other inventory		375	1 011	776	1 378	1 255	831	1 103	759	1 399	754	991	540	11 172	11 685	12 216
Contracted services		139	4 988	548	1 405	10 026	1 761	3 389	2 832	1 991	1 842	3 431	(4 618)	27 732	34 225	32 266
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	3	3	6	-	-	-	7	4	5	14	190	220	230	241
Other expenditure		2 351	1 850	1 379	3 760	3 783	1 084	2 385	965	5 685	1 442	4 692	8 335	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	35 953	18 476	29 524	20 118	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	5 254	3 003	1 965	57 078	80 568	86 969	79 788
Repayment of borrowing		-	59	268	30	682	31	-	-	230	-	-	669	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	41 437	21 479	31 489	77 865	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	11 357	4 346	(2 002)	(74 663)	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	142 203	146 549	144 547	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	142 203	146 549	144 547	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 - M10 April														
Description	NT Code	Budget Year 2024/25										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.o 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				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	2 947	1 660	1 250	1 202	802	733	5 015	15 433	29 041	23 184			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 561	3 414	1 746	432	691	292	2 101	7 195	24 432	10 711			
Receivables from Non-exchange Transactions - Property Rates	1400	5 206	2 441	1 510	1 144	1 019	941	8 696	27 158	48 115	38 958			
Receivables from Exchange Transactions - Waste Water Management	1500	1 401	930	754	576	486	459	3 453	11 031	19 090	16 005			
Receivables from Exchange Transactions - Waste Management	1600	1 308	771	584	434	384	347	2 486	6 487	12 801	10 138			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65			
Interest on Arrear Debtor Accounts	1810	936	1 071	1 038	932	1 098	908	6 201	11 711	23 896	20 850			
Recoverable unauthorised, irregular, fullless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	(2 666)	51	148	10	15	12	83	392	(1 956)	511			
Total By Income Source	2000	17 693	10 339	7 030	4 730	4 495	3 692	28 035	79 472	155 485	120 423			
2023/24 - totals only		15 396	9 748	6 167	4 686	3 907	3 840	25 575	66 474	135 793	104 481			
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 361	1 272	353	126	106	107	1 319	1 890	6 534	3 548			
Commercial	2300	6 209	2 722	1 874	753	586	557	4 356	13 262	30 320	19 514			
Households	2400	10 122	6 345	4 804	3 850	3 803	3 028	22 360	64 320	118 632	97 360			
Other	2500	-	-	-	-	-	-	-	-	-	-			
Total By Customer Group	2800	17 693	10 339	7 030	4 730	4 495	3 692	28 035	79 472	155 485	120 423			

The outstanding debtors' amount to R 155.485 million for April 2025. A total of R115.694 million is over 120 days. When analyzing the outstanding debt per customer group, R 118.632 million (76.30%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 30.320 million (19.50%) then Organs of State R6.534 million (4.20%). This is the category with the 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.

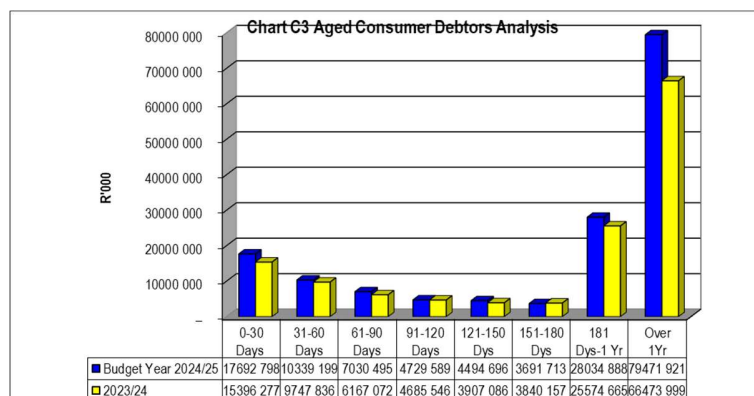


Figure 15: Chart C3 Aged Debtors Analysis

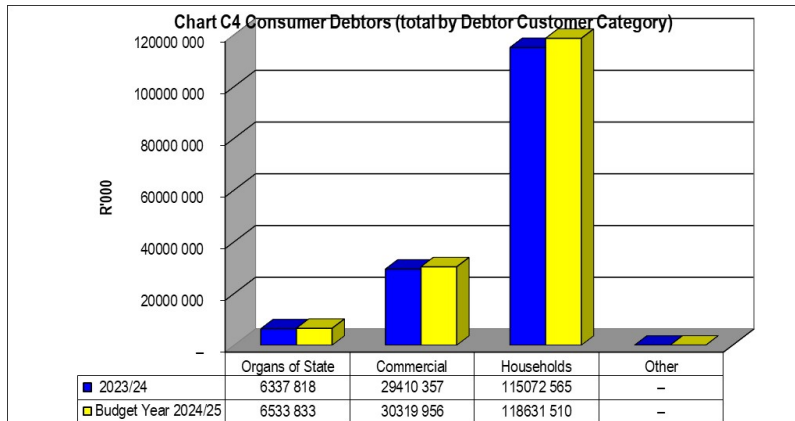


Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April												
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	11 320	-	-	-	-	-	-	-	-	11 320	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	49	-	-	-	-	-	-	49	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	826	87	809	-	-	-	1 020	-	-	2 742	1 145
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	12 145	87	858	-	-	-	1 020	-	-	14 110	1 145

The Municipality's outstanding creditors at the end of April 2025 amounted to R 14.110 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. This will reflect on the May accounts. The other outstanding invoices are currently under dispute and will be paid on resolution. Some of suppliers information is also incomplete on CSD.

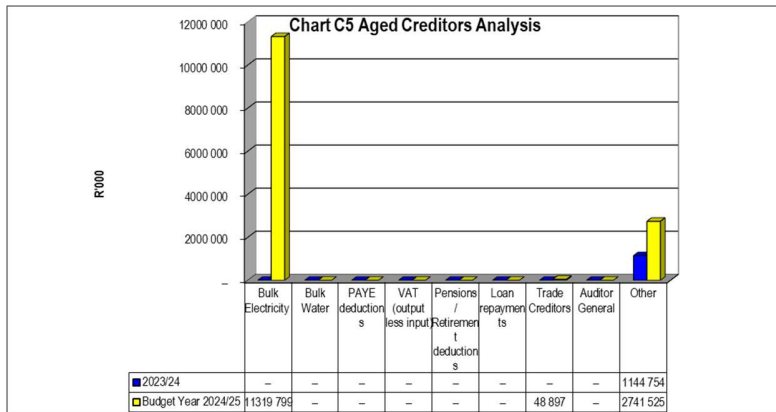


Figure 17: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	7,30%	0	0		8 333	50	-	-	8 382
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	7,50%	0	0		126	1	-	-	126
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment		Variable	8,15%	0	0		133 149	892	-	-	134 041
														-
														-
														-
Municipality sub-total										141 607	942	-	-	142 549
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									141 607	942	-	-	142 549

The Municipality has Call Investment accounts with a balance of R 142.549 million at the end of April 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 APRIL 2025

Borrowing Institution	Balance 01 April 2025	Interest Capital April 2025	Repayment April 2025	Interest Paid	Received	Balance at 30 April 2025	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R 210 868,99	R -	R 229 680,23	R -	R -	R -18 811,24	-1,64%	
ABSA (038-7230-0993)	R 391 982,60	R -	R -	R -	R -	R 391 982,60	34,25%	
ABSA (038-7230-0994)	R 309 507,78	R -	R -	R -	R -	R 309 507,78	27,04%	
ABSA (038-7230-0995)	R 461 960,40	R -	R -	R -	R -	R 461 960,40	40,36%	
Office Equipment - Printers Sky Metro	R -	R -	R -	R -	R -	R -	0,00%	
	R 1 374 319,77	R -	R 229 680,23	R -	R -	R 1 144 639,54	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 - M 10 April										
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	-	94 781	81 312	-		96 715
Local Government Equitable Share		65 984	71 545	71 545	-	71 545	71 545	-		71 545
Finance Management		2 132	2 000	1 925	-	1 925	1 925	-		1 925
EPWP Incentive		1 658	1 534	1 534	-	1 534	1 534	-		1 534
Municipal Infrastructure Grant (PMU)		894	880	880	-	880	880	-		880
Municipal Infrastructure Grant (VAT)		2 061	2 181	2 176	-	2 176	2 176	-		2 176
Regional Bulk Infrastructure Grant (VAT)	3	-	1 934	1 934	-	-	-	-		1 934
Water Services Infrastructure Grant (VAT)		587	1 304	1 304	-	1 304	1 304	-		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
Integrated National Electrification Programme (INEP)		-	-	13 469	-	13 469	-	-		13 469
Provincial Government:		11 993	11 326	13 977	-	13 059	13 059	-		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	-	3 359	3 359	-		3 688
Financial Management Capability Grant		1 058	-	1 550	-	1 550	1 550	-		1 550
Municipal Interventions Grant (VAT)		52	-	600	-	600	600	-		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
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	-	107 840	94 371	-		110 692
Capital Transfers and Grants										
National Government:		24 443	47 842	40 326	-	27 429	27 429	-		40 326
Municipal Infrastructure Grant (MIG)		13 743	14 537	14 506	-	14 506	14 506	-		14 506
Regional Bulk Infrastructure Grant (RBIG)		-	12 897	12 897	-	-	-	-		12 897
Water Services Infrastructure Grant		3 913	8 696	8 696	-	8 696	8 696	-		8 696
Integrated National Electrification Grant (INEG)		-	11 712	-	-	-	-	-		-
Municipal Disaster Response Grant		6 787	-	4 152	-	4 152	4 152	-		4 152
Finance Management (Capital)		-	-	75	-	75	75	-		75
Provincial Government:		7 771	12 893	14 687	-	10 759	10 759	-		14 687
Human Settlement Development Grant (Capital)		3 063	5 936	3 355	-	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
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	-	38 188	38 188	-		55 013
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	153 542	155 196	165 705	-	146 028	132 559	-		165 705

Table 16: SC7 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
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	866	88 972	79 916	9 056	11,3%	97 692
Local Government Equitable Share		67 058	71 545	71 545	-	71 545	59 621	11 924	20,0%	71 545
Finance Management		2 132	2 000	1 925	44	1 020	1 622	(601)	-37,1%	1 925
EPWP Incentive		1 658	1 534	1 534	149	1 401	1 278	123	9,6%	1 534
Municipal Infrastructure Grant (PMU)		894	880	880	-	1 018	733	285	38,9%	880
Municipal Infrastructure Grant (VAT)		2 017	2 181	2 176	38	1 035	1 814	(779)	-42,9%	2 176
Regional Bulk Infrastructure Grant (VAT)		-	1 934	1 934	-	-	1 612	(1 612)	-100,0%	1 934
Water Services Infrastructure Grant (VAT)		551	1 304	1 304	-	483	1 087	(604)	-55,5%	1 304
Integrated National Electrification Grant (VAT)		32 003	1 757	-	-	-	146	(146)	-100,0%	-
Municipal Disaster Response Grant (VAT)		41	-	2 925	132	263	1 901	(1 638)	-86,2%	2 925
Integrated National Electrification Programme (INEP)		-	-	13 469	504	12 206	10 102	2 104	20,8%	13 469
Provincial Government:		8 940	11 326	15 786	554	8 053	12 386	(4 333)	-35,0%	15 786
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		4 903	6 288	6 288	486	4 966	5 240	(274)	-5,2%	6 288
Thusong Service Centre (Sustainability Operational Support)		1	-	119	6	48	89	(41)	-45,8%	119
CDW Support		10	151	302	13	68	239	(171)	-71,4%	302
Human Settlement Development Grant		1 756	3 844	3 715	49	2 848	3 130	(281)	-9,0%	3 715
Financial Management Capability Grant		499	-	1 550	-	-	930	(930)	-100,0%	1 550
Municipal Interventions Grant (VAT)		253	-	600	-	-	360	(360)	-100,0%	600
Municipal Water Resilience Grant (VAT)		520	1 043	1 556	-	123	1 254	(1 132)	-90,2%	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	-	-	750	(750)	-100,0%	1 000
Waste Management Compliance Grant (VAT)		-	-	67	-	-	40	(40)	-100,0%	67
Acceleration Of Housing (VAT)		-	-	589	-	-	354	(354)	-100,0%	589
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		115 294	94 462	113 478	1 419	97 025	92 302	4 723	5,1%	113 478
Capital expenditure of Transfers and Grants										
National Government:		17 601	47 842	46 837	1 296	12 141	38 481	(26 340)	-68,5%	46 837
Municipal Infrastructure Grant (MIG)		13 413	14 537	14 506	250	6 996	12 091	(5 095)	-42,1%	14 506
Regional Bulk Infrastructure Grant (RBIG)		-	12 897	12 897	-	-	10 747	(10 747)	-100,0%	12 897
Water Services Infrastructure Grant		3 913	8 696	8 696	-	3 222	7 246	(4 024)	-55,5%	8 696
Integrated National Electrification Grant (INEG)		-	11 712	-	-	-	976	(976)	-100,0%	-
Municipal Disaster Response Grant		275	-	10 664	1 046	1 922	7 375	(5 453)	-73,9%	10 664
Finance Management (Capital)		-	-	75	-	-	45	(45)	-100,0%	75
Provincial Government:		8 679	12 893	18 106	64	4 236	14 385	(10 148)	-70,5%	18 106
Human Settlement Development Grant (Capital)		3 063	5 936	3 355	-	3 356	3 398	(42)	-1,2%	3 355
Municipal Interventions Grant		739	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		3 548	6 957	10 375	64	881	8 361	(7 481)	-89,5%	10 375
Loadshedding Relief Grant		1 319	-	-	-	-	-	-	-	-
Library Services MRF Capital		10	-	-	-	-	-	-	-	-
Waste Management Compliance Grant		-	-	448	-	-	269	(269)	-100,0%	448
Acceleration Of Housing (Capital)		-	-	3 928	-	-	2 357	(2 357)	-100,0%	3 928
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		26 280	60 734	64 944	1 359	16 377	52 866	(36 488)	-69,0%	64 944
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 574	155 196	178 422	2 779	113 403	145 168	(31 765)	-21,9%	178 422

2.6 Councilor and board member allowances and employee benefits

Table 17: SC8 Councilor and Staff Benefits

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
Summary of Employee and Councillor remuneration	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 306	5 661	5 733	471	4 764	4 573	192	4%	5 733
Pension and UIF Contributions		66	80	33	3	27	36	(9)	-25%	33
Medical Aid Contributions		84	89	105	11	82	81	1	2%	105
Motor Vehicle Allowance		240	252	240	10	170	194	(24)	-13%	240
Cellphone Allowance		386	420	395	31	300	321	(21)	-7%	395
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 081	6 502	6 506	526	5 343	5 205	138	3%	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	348	3 376	3 574	(198)	-6%	4 180
Pension and UIF Contributions		139	167	45	18	165	66	99	150%	45
Medical Aid Contributions		46	55	23	7	63	27	36	137%	23
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		156	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		220	367	288	31	260	259	0	0%	288
Cellphone Allowance		103	216	149	18	158	140	17	12%	149
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	7	0	0	0	2	(2)	-83%	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	422	4 020	4 068	(47)	-1%	4 685
% increase	4		9,3%	-3,8%						-3,8%
Other Municipal Staff										
Basic Salaries and Wages		86 133	98 423	94 138	7 154	76 094	79 547	(3 454)	-4%	94 138
Pension and UIF Contributions		13 564	16 171	15 033	1 227	11 960	12 809	(850)	-7%	15 033
Medical Aid Contributions		4 251	5 755	5 867	504	4 675	4 873	(198)	-4%	5 867
Overtime		4 841	5 779	5 493	413	4 087	4 649	(562)	-12%	5 493
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		7 048	6 940	6 732	533	5 430	5 668	(237)	-4%	6 732
Cellphone Allowance		403	355	345	26	276	290	(14)	-5%	345
Housing Allowances		340	385	592	24	523	445	78	17%	592
Other benefits and allowances		5 420	6 092	6 236	529	4 989	5 172	(183)	-4%	6 236
Payments in lieu of leave		1 704	1 388	1 208	103	950	1 051	(101)	-10%	1 208
Long service awards		493	551	504	34	434	434	-	-	504
Post-retirement benefit obligations	2	1 300	1 463	1 343	-	1 343	1 155	188	16%	1 343
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		454	486	508	40	400	418	(18)	-4%	508
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		125 950	143 787	137 998	10 588	111 161	116 511	(5 350)	-5%	137 998
% increase	4		14,2%	9,6%						9,6%
Total Parent Municipality		136 901	155 612	149 189	11 537	120 524	125 783	(5 259)	-4%	149 189
% increase	4		13,7%	9,0%						9,0%
TOTAL SALARY, ALLOWANCES & BENEFITS		136 901	155 612	149 189	11 537	120 524	125 783	(5 259)	-4%	149 189
% increase	4		13,7%	9,0%						9,0%
TOTAL MANAGERS AND STAFF		130 819	149 110	142 683	11 011	115 181	120 578	(5 398)	-4%	142 683

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
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	5 254	#VALUE!	71 984	#VALUE!	#VALUE!	#VALUE!
April	4 373	4 168	5 940	3 003	#VALUE!	77 924	#VALUE!	#VALUE!	#VALUE!
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	21 525					

The Municipality has an adjusted capital budget of R 88.748 million. It has incurred an expenditure of R 21.525 million on the capital budget. Accelerated expenditure is expected on capital projects, as projects were reprioritized. Commitments amounting to R 10 821 531,70 (excl VAT) are currently captured on the system.

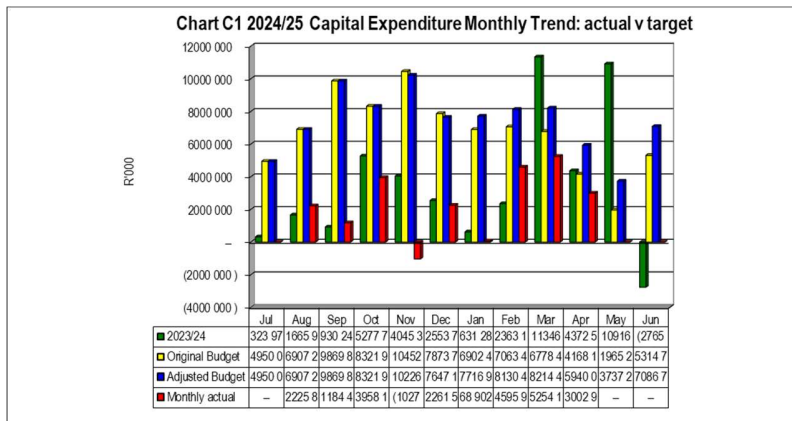


Figure 19: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M10 April										
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 new assets by Asset Class/Sub-class										
Infrastructure	1	13 576	56 065	43 921	-	15 615	41 912	26 297	62,7%	43 921
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	11 712	-	-	-	2 928	2 928	100,0%	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	11 712	-	-	-	2 928	2 928	100,0%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 366	22 746	24 031	-	3 356	18 427	15 071	81,8%	24 031
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		3 303	3 913	7 780	-	-	5 442	5 442	100,0%	7 780
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 063	18 833	16 252	-	3 356	12 985	9 629	74,2%	16 252
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		7 209	19 107	19 890	-	12 259	19 558	7 298	37,3%	19 890
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7 209	19 107	19 890	-	12 259	19 558	7 298	37,3%	19 890
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2 500	-	-	-	1 000	1 000	100,0%	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	2 500	-	-	-	1 000	1 000	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		-	-	-	-	-	-	-	-	-

Community Assets	530	10 153	10 197	250	250	8 801	8 551	97.2%	10 197
Community Facilities	530	10 153	10 197	250	250	8 801	8 551	97.2%	10 197
Halls	530	10 153	6 269	250	250	6 444	6 194	96.1%	6 269
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	3 928	-	-	2 357	2 357	100.0%	3 928
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-

Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		1 262	1 071	1 026	-	265	1 036	771	74,4%	1 026
Computer Equipment		1 262	1 071	1 026	-	265	1 036	771	74,4%	1 026
Furniture and Office Equipment		85	-	550	-	55	395	339	86,0%	550
Furniture and Office Equipment		85	-	550	-	55	395	339	86,0%	550
Machinery and Equipment		3 256	705	3 663	398	1 099	2 959	1 860	62,9%	3 663
Machinery and Equipment		3 256	705	3 663	398	1 099	2 959	1 860	62,9%	3 663
Transport Assets		18 745	1 210	9 705	76	130	6 088	5 959	97,9%	9 705
Transport Assets		18 745	1 210	9 705	76	130	6 088	5 959	97,9%	9 705
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	37 453	69 205	69 062	724	17 415	61 191	43 777	71,5%	69 062

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 - M10										
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	64	881	6 189	5 308	85,8%	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	-	-	2 728	2 728	100,0%	3 813
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	2 478	-	-	1 487	1 487	100,0%	2 478
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	1 100	1 335	-	-	1 241	1 241	100,0%	1 335
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		253	3 043	3 739	64	881	3 461	2 580	74,6%	3 739
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		253	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	3 043	3 043	64	881	3 043	2 163	71,1%	3 043
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	696	-	-	417	417	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		-	-	-	-	-	-	-	-	-

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

Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	253	4 143	7 552	64	881	6 189	5 308	85.8%	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 - M10 April										
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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		16 667	19 133	18 197	1 186	13 162	15 188	2 025	13.3%	18 197
Roads Infrastructure		7 928	9 563	8 389	571	7 135	7 261	126	1.7%	8 389
Roads		6 118	7 959	6 664	517	5 550	5 803	253	4.4%	6 664
Road Structures		1 810	1 604	1 725	54	1 586	1 458	(128)	-8.7%	1 725
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		684	1 053	1 115	65	475	927	451	48.7%	1 115
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		675	988	702	47	439	664	225	33.9%	702
Attenuation		8	65	413	17	36	263	226	86.2%	413
Electrical Infrastructure		668	1 275	1 752	38	872	1 205	333	27.6%	1 752
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		668	1 275	1 752	38	872	1 205	333	27.6%	1 752
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 101	954	1 378	184	720	1 052	332	31.5%	1 378
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		55	54	60	9	19	51	32	62.5%	60
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 046	900	1 319	175	701	1 001	300	30.0%	1 319
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 673	5 516	5 041	329	3 859	4 305	445	10.3%	5 041
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 567	5 401	4 911	329	3 759	4 196	437	10.4%	4 911
Waste Water Treatment Works		106	115	129	-	101	109	8	7.4%	129
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		613	772	522	-	100	438	338	77.2%	522
Landfill Sites		613	772	522	-	100	438	338	77.2%	522
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	7 986	9 530	9 275	664	6 705	7 808	1 104	14,1%	9 275
Community Facilities	6 955	8 160	7 638	530	5 740	6 505	765	11,8%	7 638
Halls	812	1 070	1 002	60	641	869	227	26,2%	1 002
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	80	-	230	-	-	138	138	100,0%	230
Cemeteries/Crematoria	23	50	35	-	5	27	22	82,6%	35
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	6 041	7 039	6 372	470	5 094	5 471	377	6,9%	6 372
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 031	1 370	1 637	134	965	1 304	339	26,0%	1 637
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 031	1 370	1 637	134	965	1 304	339	26,0%	1 637
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	64	775	876	32	529	674	145	21,5%	876
Operational Buildings	64	775	876	32	529	674	145	21,5%	876
Municipal Offices	64	775	876	32	529	674	145	21,5%	876
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-

Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		151	148	166	11	61	134	73	54,5%	166
Computer Equipment		151	148	166	11	61	134	73	54,5%	166
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		3	251	108	1	3	112	109	97,5%	108
Machinery and Equipment		3	251	108	1	3	112	109	97,5%	108
Transport Assets		4 811	3 931	4 204	392	3 745	3 440	(305)	-8,9%	4 204
Transport Assets		4 811	3 931	4 204	392	3 745	3 440	(305)	-8,9%	4 204
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	29 682	33 767	32 827	2 287	24 205	27 356	3 151	11,5%	32 827

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	
APRIL 2025	
	Amount
Bank Statement Balance	7 335 317,83
72194774	0,00
72194480	0,00
82163324	6 952 401,86
32630263	382 915,97
Cashbook Balance	3 993 179,17
39999010203	-
39999010204	-
39999010301	372 098,52
39999010302	900 000,00
39999010303	-
39999010305	-1 088,00
39999010701	9 645 704,34
39999010702	446 426 473,80
39999010703	-452 495 851,68
39999010704	517 117,35
39999010705	-686 375,16
39999010802	-656 700,54
39999010805	-28 199,46
39999010902	43 705,39
39999010905	-43 705,39
Difference	3 342 138,66
Reconciling Items	
	Difference
Cashier Receipts	-639 864,77
Bank Deposits	-41 311,66
Outstanding EFT Payments	1 721 613,24
Post Office	-20 969,38
Wages, Salaries and Council	2 322 747,76
Other	-76,53
	3 342 138,66
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 April 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: 2025-05-14

