

CEDERBERG MUNICIPALITY

Monthly Budget Statement

MARCH 2025



In-Year Report of the Municipality

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

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Glossary

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

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

Legislative Framework:

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

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

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

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

1 Part 1: In-Year Report

1.1 Mayor's Report

In terms of the MBRR section 3:

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the Municipality

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

Expenditure is being monitored closely whilst Revenue is being maximized as far as possible. Cost containment measures 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 March 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	45 823 104,75	364 741 180,17	357 903 255,00	6 837 925,17	1,91%
Total Operating Expenditure	445 369 180,31	451 160 155,00	491 367 872,00	38 339 929,90	326 201 028,88	356 111 720,00	- 29 910 691,12	-8,40%
<i>Surplus/(Deficit)</i>	8 601 874,31	329 504,00	184 158,00	7 483 174,85	38 540 151,29	1 791 535,00	36 748 616,29	2051%
Capital Transfers and Subsidies (Monetary allocations)	26 279 599,39	60 734 349,00	64 943 557,00	2 541 322,27	15 017 802,79	46 826 593,00	- 31 808 790,21	-67,93%
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	10 024 497,12	53 557 954,08	48 618 128,00	4 939 826,08	10,16%
Total Capital Expenditure	41 662 116,02	80 568 025,00	88 748 203,00	5 254 160,34	18 521 612,35	71 984 109,00	- 53 462 496,65	-74,27%

Actuals for operating revenue and expenditure were above and below YTD budget respectively. Variances for revenue was 1.91% above, whilst the variance for operating expenditure was 8.40% below YTD budget.

The operating revenue realised is R 6.838 million above YTD budget while operating expenditure was R 29.911 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 53.462 million below YTD budget. The adjusted budget is approved at R88.748 million and R 18.522 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 31 March 2025.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March									
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	12 180	108 120	107 408	712	0,66%	149 631
Service charges - Water	32 781	33 443	32 777	2 816	24 327	24 816	(489)	-1,97%	32 777
Service charges - Waste Water Management	16 351	15 305	14 664	1 254	11 087	11 222	(135)	-1,20%	14 664
Service charges - Waste management	14 106	14 436	13 713	1 167	10 414	10 538	(124)	-1,18%	13 713
Sale of Goods and Rendering of Services	4 560	4 926	4 611	317	4 280	3 568	712	19,96%	4 611
Agency services	4 300	4 465	3 995	307	3 096	3 161	(65)	-2,06%	3 995
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 117	6 698	6 768	624	5 155	5 052	103	2,04%	6 768
Interest earned from Current and Non Current Assets	5 191	1 150	7 486	917	6 598	3 397	3 201	94,23%	7 486
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	970	784	748	68	544	574	(30)	-5,21%	748
Licence and permits	11	12	2	2	2	5	(3)	-53,07%	2
Operational Revenue	846	527	336	106	661	319	342	107,29%	336
Non-Exchange Revenue									
Property rates	73 693	75 998	74 729	5 549	58 267	56 491	1 776	3,14%	74 729
Surcharges and Taxes	-	1	1	-	-	1	(1)	-100,00%	1
Fines, penalties and forfeits	32 934	34 907	45 587	6	26 749	30 452	(3 704)	-12,16%	45 587
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	115 294	94 462	113 478	19 391	95 606	81 714	13 892	17,00%	113 478
Interest	4 208	4 353	4 419	399	3 315	3 291	24	0,72%	4 419
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 629	4 601	3 957	719	6 521	3 193	3 328	104,23%	3 957
Gains on disposal of Assets	-	-	400	-	-	160	(160)	-100,00%	400
Other Gains	9 580	19 549	14 249	-	-	12 542	(12 542)	-100,00%	14 249
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	491 552	45 823	364 741	357 903	6 838	1,91%	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 19.96% 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: 94.23% 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 53.07% below YTD budget. This indicates the implementation of the by-laws is in progress.

Operational Revenue: The variance is 107.29% above YTD budget. Deposit for Sale of Land has been received during December 2024. A correcting journal will be processed to Gains on sale of assets.

Surcharges and Taxes: No transactions to date

Operational Revenue (Non-Exchange): This variance is 104.32% above YTD budget due to availability charges. Availability fees charged exceed the budget.

Other Gains: No transactions to date.

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

1.3.2.2 Operating Expenditure by Type

Table 3: Operating Expenditure by Type

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	130 819	149 110	142 683	10 981	104 170	109 612	(5 442)	-4,96%	142 683
Remuneration of councillors	6 081	6 502	6 506	526	4 817	4 711	106	2,25%	6 506
Bulk purchases - electricity	105 503	113 900	126 850	8 526	84 619	90 605	(5 986)	-6,61%	126 850
Inventory consumed	10 927	11 172	13 031	1 527	8 639	9 271	(632)	-6,81%	13 031
Debt impairment	50 384	54 088	62 980	6 507	43 141	44 123	(982)	-2,22%	62 980
Depreciation and amortisation	42 207	31 439	32 968	1 964	21 941	24 191	(2 250)	-9,30%	32 968
Interest	14 961	11 926	12 792	629	8 150	9 291	(1 141)	-12,28%	12 792
Contracted services	56 827	27 732	47 967	1 991	27 078	31 884	(4 806)	-15,07%	47 967
Transfers and subsidies	198	220	220	4	21	150	(129)	-85,89%	220
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	26 796	37 712	42 910	5 685	23 624	28 715	(5 091)	-17,73%	42 910
Losses on Disposal of Assets	666	-	400	-	-	160	(160)	-100,00%	400
Other Losses	-	7 360	2 060	-	-	3 400	(3 400)	-100,00%	2 060
Total Expenditure	445 369	451 160	491 368	38 340	326 201	356 112	(29 911)	-8,40%	491 368

Interest: 12.28% below YTD budget. This is due to the unwinding portion of Eskom Debt Relief that needs to be accounted for.

Contracted Services: 15.07% below YTD budget. Apart from implementing cost containment measures, the spending on certain operational grants is expected to commence as SCM processes are finalized.

Transfers and Subsidies: The variance is 85.89% below YTD budget. This is based on affordability and demand for donations. This is low due to no funding being requested for transfer to the tourism bureau.

Operational Costs: The variance is 17.73% 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	15 155 564	24,95%
Internally Generated Funds	19 833 676	23 804 676	3 366 049	16,97%
Total	80 568 025	88 748 203	18 521 612	22,99%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 74% below the year-to-date budget and 22.99% overall has been spent on the capital budget.

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 in the process of compiling business plan to submit 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.

MIG WWTW Clanwilliam: Project completed.

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

ISUPG: The project is currently in its planning phase. PFR & Bulk Confirmation submitted to Department. No further development.

WSIG - WWTW Clanwilliam: Planning and Procurement Stage. Design and Tender Documentation finalised. The Bid Specification Committee Meeting was held on 14/02/2025. Tender Briefing Meeting – 13 March 2025. Tender closed - 28 March 2025. Construction in progress.

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: Tender for construction advertised on 16 August 2024. The 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 submitted for approval. Application for the reallocation of funds between projects on MWRG was approved. Bid Adjudication committee was done on 5 February 2025. Within 14-

day appeal period. 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 were 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.

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 3.27 months and the current ratio to 1.76:1.

1.3.2.5 Collection Rate

Total Aggregate Collection		9. March - Reporting for February in March			
		Billing For February	Collection in March	R - Billing not collected	% Collection
1. Collection for whole demarcation	Summary	19 465 953	17 293 307	2 257 979	88,84%
2. Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!
3. Collection: Property Rates		5 602 911	5 302 826	300 085	95%
4. Total average collection: Electricity (Municipal supplied areas)		7 406 141	6 566 975	839 166	89%
5. Total average collection: Water		2 921 661	3 006 994	0	103%
6. Total average collection: Wastewater		1 333 038	1 045 771	287 267	78%
7. Total average collection: Refuse		1 197 976	954 193	243 783	80%
8. Total average collection: Interest		1 004 226	416 548	587 678	41%

Figure 2: Collection Rate

The collection rate is 88.84% for March 2025. The cumulative collection rate is 92,73% as can be seen on the next page with monthly financial ratios. The quarterly average collection is 89% for Quarter 3. The Municipality continues to implement strict credit control measures on consumers.

1.3.2.6 Monthly Financial Ratios

Cederberg Local Municipality Financial Ratios Financial year: 2024/25												
Ratio	Norm	YEAR										
		Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	
1 Capital expenditure to Total expenditure	10% - 20%	8,9%	0,0%	5,4%	3,2%	5,1%	3,3%	3,8%	3,3%	4,4%	5,4%	
2 Repairs and maintenance to PPE	8%	1,7%	0,1%	1,5%	0,3%	0,5%	0,7%	0,8%	1,0%	1,2%	1,5%	
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%	
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%	
5 Net debtors days	30 days	38	53	27	18	14	13	12	13	14	15	
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	
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	
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%	
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%	
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%	
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	
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%	
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%	
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%	
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%	
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%	
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%	

Figure 3: Monthly Ratios

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

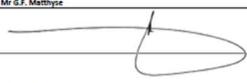
1.3.3 Compliance in terms of Municipal Debt Relief

1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly		Notes/Comments
 <p>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p> <p>Municipality Self-Assessment</p> <p>Certificate of Compliance: Municipal Debt Relief Conditions for Application</p> <p>Period: Mar'25 National Financial Year: 2024/25 Demarcation Code of Municipality being assessed: WC012</p> <p>District: West Coast Demarcation Description: Cederberg</p> <p>I, G. F. Matthyse, 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>		
Municipal Debt Relief Conditions (Monthly reporting)		Choose from drop down list
<p>6.3 Maintaining the Eskom and bulk water current account – (annual account for the purpose of the assessment; the account for a single month's consumption)</p>		
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – refer condition 6.12.2</i>	Yes
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muniportal.treasury.gov.za/ ?	Yes
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "new areas" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	Yes
6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muniportal.treasury.gov.za/ ?	Yes
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2024/25 New Agreement MTREF
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	Yes
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note – For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (plus property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (less interest costs). If the municipality merely used the debt impairment to balance the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i>	Yes
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note – If the municipality merely used the depreciation and asset impairment to balance the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No".</i>	Yes
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note – If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporation will give effect to a funded MTREF. If not the FRP requires incorporation.</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>	No
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7- Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes
6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:	
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No
6.6.4	- if the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</i>	Yes

6.6	Supporting evidence - The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTRF's related budget policies and by-laws demonstrate compliance with paragraph 6.6		
6.7	Maintain a minimum average quarterly collection of property rates and services charges		
19	6.7.1 - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and services charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s. 71 monthly and quarterly statement(s) and mSODA data strings uploaded via the GoMuni Upload Portal?	Yes	The cumulative collection rate is 92,7% and the collection rate for March was 88,84%
	Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the condition of support will be exempted from this collection target.		
20	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:		
20	6.7.2.1 - * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	6.7.1 = Yes	
21	6.7.2.2 - * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes	
22	6.7.2.3 - * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure(s)?	6.7.1 = Yes	
23	6.7.3 - The municipality has progressively installed smart pre-paid meters in the municipality supported areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes	The municipality replaces all prepaid electricity meters (by virtue of damage or theft) with smart meters. Water meters are however still conventional. The municipality has applied for the roll over of funds received during 2024 financial year. The roll over has been approved. The Municipality successfully received a R1m allocation from PT for the installation of smart water meters, the project will commence within the financial year. The Municipality also applied for phase 2 allocation of R2.5m from PT to continue with the project in 2025/26. This has been effected with the 2024/25 adjustment budget.
24	6.7.4 - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRF with a smart pre-paid meter?	Yes	
25	6.7.5 - Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	The funding has been budgeted under operational expenditure in 24/25 as ownership and control will not be with the municipality once meters are installed. The municipality has applied to roll over the funds, which has subsequently been approved. Funds are also available in operating expenditure votes for the replacement of existing meters
26	6.8 - Municipality's completeness of the revenue base		
26	6.8.1 - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	No	
27	6.8.1 - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?	Yes	
27	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		
28	6.8.2 - For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://uploadportal.treasury.gov.za/ ?	Yes	
29	6.9 - Monthly and report on implementation		
29	6.9.1 - MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2 - If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSODA data string?	6.9.1 = Yes	
	Note - condition 6.9.2 has a typing error and must refer to 6.9.1.		
31	6.9.3 - Municipalities with financial recovery plans (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4 - If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury Municipal Financial Recovery Service (MFRS) timeliness via the GoMuni Upload Portal?	No FRP	
	Note - a municipality with a FRP may only benefit from the Municipal Debt Relief programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.		
33	6.10 - Provincial Treasury Note - Provincial Treasury certification of municipal compliance - in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:		
33	6.10.1 - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2 - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeliness uploaded the compliance certificate via the GoMuni Upload Portal (https://uploadportal.treasury.gov.za/)? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	Yes	
35	6.10.3 - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
	Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 4.1.4.		
36	6.11 - Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
	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. Any condition MFMA Circular No. 124, condition 6.11 (limitation on municipality borrowing powers) will only be enforced in relation to new long term loans entered into after the effective date of debt relief approval as envisaged in MFMA section 61. Short term borrowing, including making use of overdrafts for in-year bridging purposes are not considered within the ambit of this condition.		
37	6.12 - For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
37	6.12.1 - has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	
38	6.12.2 - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes	The municipality meets its commitments to pay the current Eskom Accounts and Bulk Water Accounts
	Note - Only if relevant to the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s. 63.		
39	Supporting evidence - Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	
40	6.13 - Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury, Office of the Accountant General issued for Municipal Debt Relief to date?	Yes	
	Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSODA.		
41	6.14 - NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	
	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 82 of the Electricity Regulation Act, 2006 (Act No. 49 of 2006). Any such application must be provided by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government water support by Eskom, Eskom will not apply, issue or 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.		

PT: HOD/ NT / MM Name: **Mr G.F. Matthey**

Signature of HOD/ NT/ MM: 

Date: **16-Apr-25**

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

Figure 4: Municipal Compliance Certificate Municipal Debt Relief

1.3.3.2 Municipal Debt Relief Performance across period of participation

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

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003													Province WC Code Description WC012 West Coast Cederberg																																								
Monthly Performance Report																																																					
Municipal Details			Part A Eskom And Bulk water current account				Part B Compliance with a funded MTRF				Part C FRPBFP & Tariff Assessment		Part D Electricity and water as collection tools				Part C Quarterly collection of property rates and services charges				Part E Maximization of Revenue Base				Part E Oversight				Part F Compliance Status																								
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating	Compliance Status							
1.July	Cederberg	WC012	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	83%	Above Moderate	Non Compliance													
2.August	Cederberg	WC012	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	83%	Above Moderate	Non Compliance											
3.September	Cederberg	WC012	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	93%	Above Moderate	Non Compliance											
4.October	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate	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	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate	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	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate	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	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate	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	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate	Non Compliance									
9.March	Cederberg	WC012																																																0%	Not completed	Non Compliance	
10.April	Cederberg	WC012																																																	0%	Not completed	Non Compliance
11.May	Cederberg	WC012																																																	0%	Not completed	Non Compliance
12.June	Cederberg	WC012																																																	0%	Not completed	Non Compliance

Figure 6: Provincial Treasury Compliance Assessment

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

1.3.3.4 Collection Rate Information

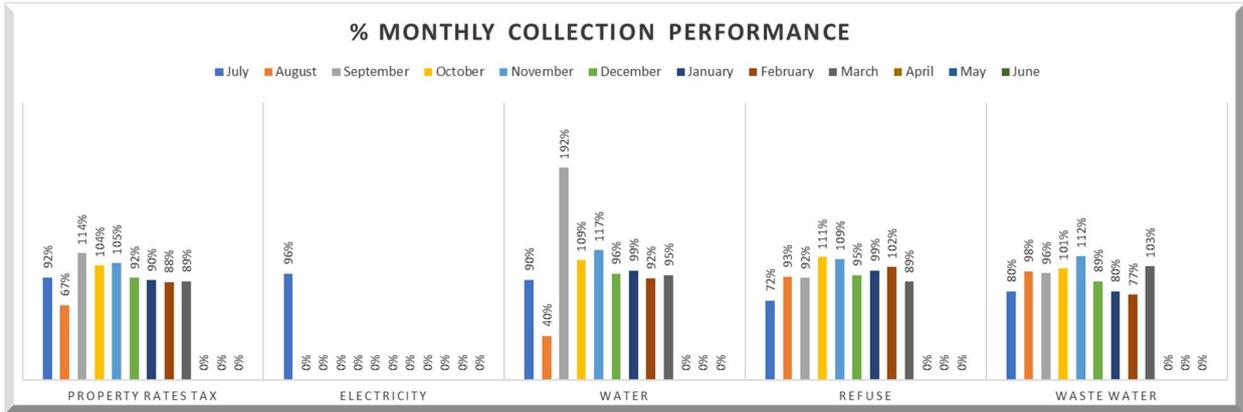


Figure 7: Monthly Collection Performance per service

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

Collection Rate Assessment	Summary - Quarter 1				Summary - Quarter 2				Summary - Quarter 3				Summary - Quarter 4								
	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q2	Billing	Collection	R - Billing not collected	% Collection	Q3	Billing	Collection	R - Billing not collected	% Collection	Q4	
1. Collection for whole demarcation	67 127 640	58 990 204	8 137 436	88%	88%	54 264 141	54 471 807	(207 666)	100%	100%	57 184 121	50 912 640	6 271 481	89%	89%	-	-	-	-	#DIV/0!	-
2. Collection <u>excl Eskom supplied areas</u>	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	#DIV/0!	-
3. Collection: <u>Property Rates</u>	23 774 941	20 242 059	3 532 882	85%	85%	16 270 848	17 489 585	(1 188 736)	107%	107%	16 672 728	15 844 188	838 540	95%	95%	-	-	-	-	#DIV/0!	-
4. Total average collection: <u>Electricity (Municipal supplied areas)</u>	26 609 257	24 921 085	1 688 154	94%	94%	21 158 821	22 230 729	(1 091 908)	105%	105%	20 432 751	19 842 862	590 889	96%	96%	-	-	-	-	#DIV/0!	-
5. Total average collection: <u>Water</u>	7 351 718	6 961 413	390 305	95%	95%	7 378 161	7 238 708	139 453	99%	99%	9 724 719	8 309 383	1 415 336	86%	86%	-	-	-	-	#DIV/0!	-
6. Total average collection: <u>Wastewater</u>	3 920 864	2 911 934	1 008 930	74%	74%	3 788 746	3 149 621	639 124	83%	83%	3 955 363	3 084 257	871 106	78%	78%	-	-	-	-	#DIV/0!	-
7. Total average collection: <u>Refuse</u>	3 386 163	2 665 886	720 283	79%	79%	3 300 255	2 930 576	369 679	88%	88%	3 531 716	2 841 265	690 451	80%	80%	-	-	-	-	#DIV/0!	-
8. Total average collection: <u>Interest</u>	2 084 706	1 253 526	831 180	60%	60%	2 207 311	1 354 388	852 922	61%	61%	2 516 962	1 179 885	1 337 077	47%	47%	-	-	-	-	#DIV/0!	-

Figure 8: Collection Rate per Quarter

Total Aggregate Collection				7 January - Reporting for December in January				8 February - Reporting for January in February				9 March - Reporting for February in March				Summary - Quarter 3				Q1
		Billing For December	Collection in January	R - Billing not collected	% Collection	Billing For January	Collection in February	R - Billing not collected	% Collection	Billing For February	Collection in March	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection			
1. Collection for whole demarcation		18 180 200	18 514 504	1 815 693	90%	19 387 968	17 104 829	2 424 451	88%	19 465 955	17 293 107	2 237 979	88.94%	57 584 121	55 912 640	6 275 843	89%	90%		
2. Collection <u>and</u> <u>Elcom</u> supplied areas		-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!		
3. Collection: Property Rates		5 528 983	5 450 564	78 389	99%	5 540 835	5 090 769	450 066	92%	5 602 931	5 102 826	500 085	91%	16 677 728	15 844 188	838 540	95%	90%		
4. Total average collection: Electricity (Municipal supplied areas)		6 177 675	6 285 437	92 218	99%	6 648 935	6 790 229	0	102%	7 408 141	6 566 975	839 166	89%	20 432 731	19 542 682	790 070	96%	90%		
5. Total average collection: Water		1040 512	7 425 079	615 434	88%	7 761 547	7 888 302	874 237	77%	7 911 661	7 888 994	0	103%	9 734 719	8 330 383	1 404 337	86%	90%		
6. Total average collection: Wastewater		1 287 690	1 045 742	241 950	82%	1 384 535	992 745	311 790	76%	1 333 038	1 040 771	287 267	78%	1 905 263	1 384 257	521 006	73%	70%		
7. Total average collection: Refuse		1 159 218	948 183	211 055	82%	1 174 221	938 910	235 613	80%	1 187 976	954 193	241 783	80%	3 531 716	2 941 245	600 651	83%	90%		
8. Total average collection: Interest		950 122	359 472	596 652	38%	950 634	400 866	550 747	42%	1 004 236	416 548	587 678	41%	2 950 962	1 179 885	1 737 077	40%	40%		

Complete This Section				Quarter 3 Performance Per Ward												Q3			
Services	Electricity Supplier	Ward Name & Number	7 January				8 February				9 March				Billing	Collection	R - Billing not collected	% Collection	Q3
			Billing For December	Collection for December in January	Rand Value of Billing not collected	% Collection	Billing For January	Collection for January in February	Rand Value of Billing not collected	% Collection	Billing For February	Collection for February in March	Rand Value of Billing not collected	% Collection					
Property Rates Tax	Prater/Eskom & Mun Supplied	Ward 1	376 146	260 020	116 126	69%	376 146	251 612	124 534	67%	375 450	439 243	0	117%	1 127 741	960 875	176 867	84%	84%
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Water			3 886	8 212	0	211%	9 611	-	9 611	0%	4 418	14 032	0	318%	17 914	22 244	(4 330)	124%	124%
Refuse			3 359	5 558	0	165%	3 359	-	3 359	0%	3 359	5 558	0	165%	10 078	11 116	(1 039)	110%	110%
Waste Water			71 962	1 507	-	#DIV/0!	-	-	-	#DIV/0!	355	5 558	155	0%	155	-	-	0%	0%
Interest	-	70 454	2%	73 726	9 318	64 408	13%	76 059	29 887	46 173	39%	231 742	40 732	181 016	18%	18%			
Property Rates Tax	Prater/Eskom & Mun Supplied	Ward 2	883 552	849 094	34 458	96%	887 936	838 460	49 477	94%	861 756	801 316	60 440	93%	2 631 344	2 488 869	144 975	95%	95%
Electricity			2 059 712	2 233 073	0	108%	2 465 705	2 211 209	254 496	90%	2 578 057	2 102 181	475 876	82%	7 109 474	6 546 463	567 011	92%	92%
Water			530 231	523 936	6 295	99%	951 354	731 577	219 777	77%	733 917	635 208	98 709	87%	2 215 503	1 980 721	234 782	89%	89%
Refuse			252 713	221 989	30 724	88%	256 211	206 053	50 158	80%	230 764	231 955	0	101%	739 688	659 997	79 691	89%	89%
Waste Water			288 755	274 443	14 312	95%	290 965	251 666	39 299	86%	268 880	254 559	14 321	95%	848 601	780 669	67 932	92%	92%
Interest	95 928	74 990	20 938	78%	96 303	33 468	62 835	35%	105 270	55 635	49 634	53%	297 501	164 093	133 407	55%	55%		
Property Rates Tax	Prater/Eskom & Mun Supplied	Ward 3	1 406 531	1 317 676	88 854	94%	1 408 781	1 414 231	0	100%	1 501 669	1 350 990	150 679	90%	4 316 981	4 082 898	234 084	95%	95%
Electricity			3 411 186	3 094 410	316 777	91%	3 151 167	3 562 351	0	113%	3 934 060	3 539 163	394 897	90%	10 486 413	10 155 633	330 780	97%	97%
Water			1 217 821	1 016 067	201 754	83%	1 512 034	1 118 557	393 477	74%	1 350 118	1 342 695	7 422	99%	4 079 974	3 473 320	602 654	85%	85%
Refuse			447 129	377 371	69 758	84%	456 103	390 748	65 355	86%	491 889	363 626	128 264	74%	1 395 122	1 131 745	263 377	81%	81%
Waste Water			546 867	440 357	106 511	81%	569 571	456 069	113 503	80%	609 174	490 096	119 078	80%	1 752 613	1 386 521	369 092	80%	80%
Interest	277 719	106 704	171 015	38%	281 112	133 104	148 009	47%	311 865	139 771	172 094	45%	870 697	379 579	491 117	44%	44%		
Property Rates Tax	Prater/Eskom & Mun Supplied	Ward 4	739 526	703 865	35 661	95%	736 587	705 858	30 729	96%	735 301	662 931	72 371	90%	2 211 414	2 072 654	138 760	94%	94%
Electricity			307 555	387 675	0	126%	330 212	322 436	7 776	98%	287 275	337 637	0	118%	925 942	1 047 748	(122 706)	113%	113%
Water			665 975	309 546	356 430	46%	543 846	390 791	153 056	72%	173 911	367 821	0	212%	1 383 732	1 068 158	315 574	77%	77%
Refuse			187 192	118 561	68 631	63%	186 963	121 442	65 520	65%	198 618	124 199	74 419	63%	572 772	384 882	188 890	64%	64%
Waste Water			178 905	106 795	72 110	60%	186 151	101 341	84 810	54%	195 071	114 445	80 626	59%	502 138	322 461	179 677	65%	65%
Interest	221 248	72 860	148 389	33%	229 324	103 523	125 801	45%	235 129	90 406	144 723	38%	695 701	266 788	428 913	39%	39%		
Property Rates Tax	Prater/Eskom & Mun Supplied	Ward 5	1 380 910	1 656 404	0	120%	1 389 065	1 312 522	76 543	94%	1 386 414	1 309 525	76 890	94%	4 116 389	4 278 400	(162 011)	103%	103%
Electricity			597 587	569 498	28 089	95%	700 182	693 507	6 675	99%	605 107	587 995	17 112	97%	1 900 875	1 850 999	51 876	97%	97%
Water			622 159	566 708	55 451	91%	745 238	647 103	98 135	87%	658 868	646 965	11 904	98%	2 026 266	1 840 776	185 490	92%	92%
Refuse			260 593	223 306	37 287	86%	263 656	219 603	44 053	83%	265 114	227 924	37 190	86%	789 363	670 814	118 549	85%	85%
Waste Water			228 472	195 256	33 216	85%	243 241	179 417	63 825	74%	250 064	180 173	69 891	72%	721 778	564 846	156 932	77%	77%
Interest	193 334	94 183	99 151	49%	181 020	116 512	64 508	64%	178 853	75 193	103 660	42%	503 307	265 888	237 419	53%	52%		
Property Rates Tax	Elcom supplied	Ward 6	742 319	663 535	78 784	89%	742 319	568 086	174 233	77%	742 319	738 821	3 498	100%	2 216 968	1 970 442	246 526	89%	89%
Electricity			1 634	802	833	49%	1 649	816	833	50%	1 643	-	1 643	0%	4 927	1 618	3 308	33%	33%
Water			439	609	0	139%	462	282	181	61%	429	272	157	63%	1 330	1 163	168	87%	87%
Refuse			8 231	1 377	6 854	17%	8 231	1 064	7 167	13%	8 231	931	7 300	11%	24 693	3 372	21 321	14%	14%
Waste Water			24 690	28 889	0	117%	14 605	4 353	10 253	30%	9 694	6 498	3 196	67%	48 989	39 740	9 249	81%	81%
Interest	95 932	9 226	86 705	10%	95 128	7 942	87 186	8%	97 050	25 656	71 395	26%	288 110	48 824	245 286	15%	15%		

Figure 9: Monthly Collection

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

1.3.3.5 Indigent Information



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

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

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

Description	Ref	As Per Debt Relief Application		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				
Indigent HH's with piped water inside yard (but not in dwelling)	2																
Indigent HH's using public tap (at least min service level)	3																
Indigent HH's with other water supply (at least min service level)	4																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total					2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325	2 112				
Indigent HH's using public tap (< min service level)	3																
Indigent HH's with other water supply (< min service level)	4																
Indigent HH's with No water supply	5																
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total																	
Total number of registered indigent households					2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325	2 112				
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				
Number of Indigent HH's NOT metered currently - Water																	
Number of indigent HH's with NO Water supply - No metering	10																
Total number of registered indigent households					2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325	2 112				
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)					5	27	6	6	2	2	2	2	2				
Indigent HH's with other energy sources					2 071	2 109	2 166	2 172	2 260	2 278	2 289	2 297	2 318				
Indigent HH's with other energy sources - No metering																	
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				
Total number of registered indigent households					2 076	2 136	2 172	2 178	2 262	2 280	2 291	2 299	2 320				
Status of Electricity meters:																	
Number of Indigent HH's with prepaid Electricity																	
Number of Indigent HH's with conventional metered Electricity					2 071	2 109	2 166	2 172	2 260	2 278	2 289	2 297	2 318				
Number of Indigent HH's NOT metered currently - Electricity					5	27	6	6	2	2	2	2	2				
Number of indigent HH's with other energy sources - No metering	12																
Total number of registered indigent households					2 076	2 136	2 172	2 178	2 262	2 280	2 291	2 299	2 320				
Status of unlimited supply of Electricity:																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																	
Total number of registered indigent households receiving unlimited supply - Electricity																	
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																
Number of ALL Households receiving Free Basic Service (including registered indigent households)	7																
Water (6 kilolitres per household per month)					2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325					
Electricity (other energy (50kwh per household per month))					2 076	2 136	2 166	2 172	2 260	2 278	2 289	2 297	2 320				
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				
Sanitation (kilolitres per household per month)					245	245	245	245	245	245	245	245	245				
Sanitation (Rand per household per month)					50	50	50	50	50	50	50	50	50				
Electricity (kwh per household per month)					240	240	240	240	240	240	240	240	240				
Refuse (average litres per week)					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	6																
Housing - top structure subsidies																	
Other																	
Total revenue cost of subsidised services provided																	

Figure 10: Indigents information per month

1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2021/2022					
Reconciliation Period	Quarter 3					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
Property Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	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	11650 000,00	11650 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	-
	10640	10640	0	9 530 861 000,00	9 530 861 000,00	-
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	2 817 295	2 871 216	- 53 921	8 451 885,11	8 613 647,07	- 161 761,96
Industrial	7 191	7 191	0	2 157 427	2 157 426	0,01
Business and Commercial	1 552 362	1 372 064	180 298	4 657 084,75	4 116 190,59	540 894,16
Agricultural	13 18 551	10 48 319	2 70 232	3 955 651,57	3 144 955,77	810 695,80
Mining	-	-	-	-	-	-
State Owned for Public Purpose	346 847	97 842	249 005	1 040 541,55	293 526,00	747 015,55
PSI	20 625	24 943	- 4 318	6 187 558	74 829,96	- 12 954,38
PBO	3 509	3 072	437	10 526,88	9 216,66	1 310,22
Multi Use	-	-	-	-	-	-
Vacant	235 777	148 821	86 956	707 331,52	446 463,45	260 868,07
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	R6 302 157,08	R5 573 467,92	R728 689,16	18 906 471,24	16 720 403,76	2 186 067,48

Figure 11: Property Rates Reconciliation

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

The differences between the VR and Billing system will always be there until the tool is updated to cover the special rebates the municipalities have for different properties. This has been reported to PT and should be amended by NT. PT undertook to discuss this with NT and provide the municipality with feedback. The municipality is waiting on the new template to address the differences.

Action Plan -													
Ref	Focus Area	Item	Details	Responsible Official	Targeted Date	Remedial Action	Status	Comments	POE	POEStatus	Today's Date	Period remaining	
1	Indigent customers		The council 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	2025/04/14	#VALUE!	
2	Vacant stands for churches		The council holds 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	2025/04/14	#VALUE!	
1	Agriculture properties		Most of the Agricultural properties, are not been billed by the municipality	Revenue	31/03/2025	Municipality to check the billing on the financial system	In Progress	Municipality to rectify the error	Acc num 280761	Not Yet in Place	2025/04/14	#VALUE!	
4											2025/04/14	-45761	
5											2025/04/14	-45761	
6											2025/04/14	-45761	
5											2025/04/14	-45761	
6											2025/04/14	-45761	
Intervention /Assistance Required													
Ref	Focus Area	Item	Details of Assistance Required	Responsible Official	Targeted Date	Details of Assistance Provided	Status	Comments	POE	POEStatus	Today's Date	Period remaining	
1	Indigent customers		The council provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	NT	31/06/2025	Factor on council allow the municipality to capture the rebates effectively to the customers, as possible.	Not Yet Started	NT to assist	customer with Acc num 379785	Not Yet Started	2025/04/14	#VALUE!	
2							Ongoing Activity			Select From Drop Down	2025/04/14	-45761	
Long Term Goal /Planned/Deliverables /Key Achievements Mapping Dashboard													
Ref	KFA	Details	Comments										
1	Primary Keys	GPS /SSG 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	Properties in Registered in the Name of the Municipality Must be categorised as Municipal in the Approved GV											
3	Property Categories	The Approved GV must Posses only those Property Categories That are Defined in the MPRA											
4	Property Categories	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 M09								
Payment per mSCOA Data Strings							14 687 405,17	
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 11 April 2025
6627012482	Eskom	Bulk Purchases	17-02-2025	19-03-2025	14-03-2025	1 712 495,73	M09	M09 String
6779486465	Eskom	Bulk Purchases	17-02-2025	19-03-2025	14-03-2025	3 994 851,81	M09	M09 String
8260124924	Eskom	Bulk Purchases	17-02-2025	19-03-2025	14-03-2025	726 959,66	M09	M09 String
8774598833	Eskom	Bulk Purchases	14-02-2025	17-03-2025	14-03-2025	3 779,71	M09	M09 String
5633644454	Eskom	Bulk Purchases	20-02-2025	22-03-2025	20-03-2025	518 377,16	M09	M09 String
9571810478	Eskom	Bulk Purchases	20-02-2025	22-03-2025	20-03-2025	4 075 452,86	M09	M09 String
5421499776	Eskom	Bulk Purchases	06-02-2025	03-03-2025	27-02-2025	10 082,08	M09	M09 String
8774598833	Eskom	Bulk Purchases	12-03-2025	11-04-2025	02-04-2025	3 275,74	M09	M09 String
9003055662	Eskom	Bulk Purchases	10-03-2025	09-04-2025	04-04-2025	2 570,94	M09	M09 String
6779486465	Eskom	Bulk Purchases	17-03-2025	16-04-2025	10-04-2025	3 639 559,48	M09	M09 String
						14 687 405,17		
Difference						-		
Internal usage not included in Bulk Electricity Payments String								
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 11 April 2025
8287424551	Eskom	Bulk Purchases	19-02-2025	22-03-2025	20-03-2025	235 199,89	M08	Internal Usage not included in string
5377939292	Eskom	Bulk Purchases	27-02-2025	29-03-2025	27-03-2025	6 007,30	M08	Internal Usage not included in string
9581081208	Eskom	Bulk Purchases	20-02-2025	17-03-2025	14-03-2025	3 751,02	M08	Internal Usage not included in string
6897791850	Eskom	Bulk Purchases	20-02-2025	17-03-2025	14-03-2025	3 805,49	M08	Internal Usage not included in string
8926469644	Eskom	Bulk Purchases	20-02-2025	17-03-2025	14-03-2025	17 266,55	M08	Internal Usage not included in string
9792412008	Eskom	Bulk Purchases	20-02-2025	17-03-2025	14-03-2025	134 200,48	M08	Internal Usage not included in string
9622581180	Eskom	Bulk Purchases	27-02-2025	24-03-2025	20-03-2025	12 563,36	M08	Internal Usage not included in string
6983620040	Eskom	Bulk Purchases	18-02-2025	20-03-2025	14-03-2025	25 489,40	M08	Internal Usage not included in string
5710236842	Eskom	Bulk Purchases	17-02-2025	19-03-2025	14-03-2025	75 880,72	M08	Internal Usage not included in string
6829354180	Eskom	Bulk Purchases	20-02-2025	17-03-2025	14-03-2025	30 146,79	M08	Internal Usage not included in string
5001886097	Eskom	Bulk Purchases	07-03-2025	01-04-2025	27-03-2025	1 562,51	M09	Internal Usage not included in string
9251775291	Eskom	Bulk Purchases	10-03-2025	09-04-2025	02-04-2025	108 291,76	M09	Internal Usage not included in string
8287424551	Eskom	Bulk Purchases	11-03-2025	10-04-2025	02-04-2025	207 353,83	M09	Internal Usage not included in string
9581081208	Eskom	Bulk Purchases	20-03-2025	14-04-2025	10-04-2025	3 282,15	M09	Internal Usage not included in string
9792412008	Eskom	Bulk Purchases	20-03-2025	14-04-2025	10-04-2025	67 074,20	M09	Internal Usage not included in string
7460413421	Eskom	Bulk Purchases	07-03-2025	01-04-2025	27-03-2025	3 567,65	M09	Internal Usage not included in string
6983620040	Eskom	Bulk Purchases	16-03-2025	15-04-2025	10-04-2025	18 880,88	M09	Internal Usage not included in string
5710236842	Eskom	Bulk Purchases	16-03-2025	15-04-2025	10-04-2025	63 354,61	M09	Internal Usage not included in string
						1 017 678,59		

Figure 13: mSCOA Reconciliation

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

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:												
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end	
1	6627012482	Ekom	Bulk Purchases	17-02-2025	19-03-2025	14-03-2025	1 712 495.73	1 712 495.73	-	M08	M09 String	
2	6779486465	Ekom	Bulk Purchases	17-02-2025	19-03-2025	14-03-2025	3 994 851.81	3 994 851.81	-	M08	M09 String	
3	8260124924	Ekom	Bulk Purchases	17-02-2025	19-03-2025	14-03-2025	728 959.69	728 959.69	-	M08	M09 String	
4	9571810478	Ekom	Bulk Purchases	20-02-2025	22-03-2025	20-03-2025	4 075 452.86	4 075 452.86	-	M08	M09 String	
5	5633444454	Ekom	Bulk Purchases	20-02-2025	22-03-2025	20-03-2025	518 377.16	518 377.16	-	M08	M09 String	
6	5001869397	Ekom	Bulk Purchases	06-02-2025	03-03-2025	27-02-2025	1 666.67	1 666.67	-	M08	Internal Usage not included in string	
7	703925180	Ekom	Bulk Purchases				Account closed					
8	9871219263	Ekom	Bulk Purchases				Account closed					
9	9251775291	Ekom	Bulk Purchases	11-02-2025	13-03-2025	11-03-2025	117 974.94	117 974.94	-	M08	Internal Usage not included in string	
10	8287424551	Ekom	Bulk Purchases	19-02-2025	22-03-2025	20-03-2025	235 199.89	235 199.89	-	M08	Internal Usage not included in string	
11	5377939292	Ekom	Bulk Purchases	27-02-2025	29-03-2025	27-03-2025	6 007.30	6 007.30	-	M08	Internal Usage not included in string	
12	9000556662	Ekom	Bulk Purchases	10-02-2025	12-03-2025	11-03-2025	2 570.94	2 570.94	-	M08	M09 String	
13	9581081208	Ekom	Bulk Purchases	20-02-2025	17-03-2025	14-03-2025	3 751.02	3 751.02	-	M08	Internal Usage not included in string	
14	6897791850	Ekom	Bulk Purchases	20-02-2025	17-03-2025	14-03-2025	3 805.49	3 805.49	-	M08	Internal Usage not included in string	
15	8929469544	Ekom	Bulk Purchases	20-02-2025	17-03-2025	14-03-2025	17 266.55	17 266.55	-	M08	Internal Usage not included in string	
16	7486207260	Ekom	Bulk Purchases	06-02-2025	03-03-2025		-33 526.51		-33 526.51	M08	Account in credit	
17	9792412008	Ekom	Bulk Purchases	20-02-2025	17-03-2025	14-03-2025	134 200.48	134 200.48	-	M08	Internal Usage not included in string	
18	7460413421	Ekom	Bulk Purchases	06-02-2025	03-03-2025	27-02-2025	3 805.49	3 805.49	-	M08	Internal Usage not included in string	
19	9622581180	Ekom	Bulk Purchases	27-02-2025	24-03-2025	20-03-2025	12 563.36	12 563.36	-	M08	Internal Usage not included in string	
20	698262040	Ekom	Bulk Purchases	18-02-2025	20-03-2025	14-03-2025	25 489.40	25 489.40	-	M08	Internal Usage not included in string	
21	5710236842	Ekom	Bulk Purchases	17-02-2025	19-03-2025	14-03-2025	75 890.72	75 890.72	-	M08	Internal Usage not included in string	
22	6829354180	Ekom	Bulk Purchases	20-02-2025	17-03-2025	14-03-2025	30 146.79	30 146.79	-	M08	Internal Usage not included in string	
23	5421499776	Ekom	Bulk Purchases	06-02-2025	03-03-2025	27-02-2025	10 006.58	10 006.58	-	M08	M09 String	
24	8774598833	Ekom	Bulk Purchases	14-02-2025	17-03-2025	14-03-2025	3 779.71	3 779.71	-	M08	M09 String	
							11 678 726.04	11 712 252.55	-33 526.51			

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	Ekom	Bulk Purchases	24-03-2025	23-04-2025		1 567 395.72		1 567 395.72	M09	Not yet due at reporting date	
2	6779486465	Ekom	Bulk Purchases	24-03-2025	23-04-2025	10-04-2025	3 639 559.48	3 639 559.48	-	M09	M09 String	
3	8260124924	Ekom	Bulk Purchases	28-03-2025	28-04-2025		607 868.99		607 868.99	M09	Not yet due at reporting date	
4	9571810478	Ekom	Bulk Purchases	25-03-2025	24-04-2025		3 490 655.37		3 490 655.37	M09	Not yet due at reporting date	
5	5633444454	Ekom	Bulk Purchases	22-03-2025	22-04-2025		474 563.07		474 563.07	M09	Not yet due at reporting date	
6	5001869397	Ekom	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	703925180	Ekom	Bulk Purchases				Account closed					
8	9871219263	Ekom	Bulk Purchases				Account closed					
9	9251775291	Ekom	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	Ekom	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	5377939292	Ekom	Bulk Purchases	17-03-2025	16-04-2025		5 846.74		5 846.74	M09	Not yet due at reporting date	
12	9000556662	Ekom	Bulk Purchases	10-03-2025	09-04-2025	04-04-2025	2 570.94	2 570.94	-	M09	M09 String	
13	9581081208	Ekom	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	Ekom	Bulk Purchases	26-03-2025	22-04-2025		3 329.80		3 329.80	M09	Not yet due at reporting date	
15	8929469544	Ekom	Bulk Purchases	26-03-2025	22-04-2025		15 104.35		15 104.35	M09	Not yet due at reporting date	
16	7486207260	Ekom	Bulk Purchases	07-03-2025	01-04-2025		-28 905.58		-28 905.58	M09	Account in credit	
17	9792412008	Ekom	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	Ekom	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	Ekom	Bulk Purchases	27-03-2025	22-04-2025		7 715.70		7 715.70	M09	Not yet due at reporting date	
20	698262040	Ekom	Bulk Purchases	16-03-2025	15-04-2025	10-04-2025	18 890.88	18 890.88	-	M09	Internal Usage not included in string	
21	5710236842	Ekom	Bulk Purchases	16-03-2025	15-04-2025	10-04-2025	63 354.61	63 354.61	-	M09	Internal Usage not included in string	
22	6829354180	Ekom	Bulk Purchases	26-03-2025	22-04-2025		26 378.83		26 378.83	M09	Not yet due at reporting date	
23	5421499776	Ekom	Bulk Purchases	07-03-2025	01-04-2025	27-03-2025	10 082.08	10 082.08	-	M09	M09 String	
24	8774598833	Ekom	Bulk Purchases	12-03-2025	11-04-2025	02-04-2025	3 275.74	3 275.74	-	M09	M09 String	
							10 299 806.82	4 128 855.83	6 169 952.99			

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	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
2	6779486465	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
3	8260124924	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
4	9571810478	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
5	5633444454	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
6	5001869397	Ekom	Bulk Purchases	04-04-2025	29-04-2025		1 406.25		1 406.25	M10	Not yet due at reporting date	
7	703925180	Ekom	Bulk Purchases				Account closed					
8	9871219263	Ekom	Bulk Purchases				Account closed					
9	9251775291	Ekom	Bulk Purchases	10-04-2025	10-05-2025		132 421.42		132 421.42	M10	Not yet due at reporting date	
10	8287424551	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
11	5377939292	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
12	9000556662	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
13	9581081208	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
14	6897791850	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
15	8929469544	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
16	7486207260	Ekom	Bulk Purchases	04-04-2025	29-04-2025		-24 746.74		-24 746.74	M10	Account in credit	
17	9792412008	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
18	7460413421	Ekom	Bulk Purchases	04-04-2025	29-04-2025		3 210.88		3 210.88	M10	Not yet due at reporting date	
19	9622581180	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
20	698262040	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
21	5710236842	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
22	6829354180	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
23	5421499776	Ekom	Bulk Purchases	04-04-2025	29-04-2025		8 357.26		8 357.26	M10	Not yet due at reporting date	
24	8774598833	Ekom	Bulk Purchases				-		-	M10	Not yet due at reporting date	
							120 649.07		120 649.07			

No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount		
1	22107729	101686231	Dept Water ans Sanitation	Bulk water	28-02-2025	31-03-2025	2 357.02	2 357.02	-	M08	
2	22107765	101686271	Dept Water ans Sanitation	Bulk water	28-02-2025	31-03-2025	1 355.06	1 355.06	-	M08	
3	22107783	101686308	Dept Water ans Sanitation	Bulk water	28-02-2025	31-03-2025	4 837.08	4 837.08	-	M08	
4	22109157	101686931	Dept Water ans Sanitation	Bulk water	28-02-2025	31-03-2025	3 375.21	3 375.21	-	M08	
5	22109184	101686971	Dept Water ans Sanitation	Bulk water	28-02-2025	31-03-2025	1 046.95	1 046.95	-	M08	
6	22107694	101696151	Dept Water ans Sanitation	Bulk water	28-02-2025	31-03-2025	735.10	735.10	-	M08	
7	22091807	101681401	Dept Water ans Sanitation	Bulk water	28-02-2025	31-03-2025	5 088.00	5 088.00	-	M08	
8	22091825	101681411	Dept Water ans Sanitation	Bulk water	28-02-2025	31-03-2025	3 523.11	3 523.11	-	M08	
9	22110797	100258300	Dept Water ans Sanitation	Bulk water	28-02-2025	31-03-2025	29 045.46	29 045.46	-	M08	
10	22107738	101696169	Dept Water ans Sanitation	Bulk water	28-02-2025	31-03-2025	583.00	583.00	-	M08	
11	22107747	101696176	Dept Water ans Sanitation	Bulk water	28-02-2025	31-03-2025	1 706.96	1 706.96	-	M08	
12	22109175	101696231	Dept Water ans Sanitation	Bulk water	28-02-2025	31-03-2025	210.83	210.83	-	M08	
13	22114016	101696231	Dept Water ans Sanitation	Bulk water	28-02-2025	31-03-2025	3 241.92	3 241.92	-	M08	
							57 105.70	57 105.70	-		
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	2 357.02	2 357.02	-	M09	
2	22107765	101686271	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	1 355.06	1 355.06	-	M09	
3	22107783	101686308	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	4 837.08	4 837.08	-	M09	
4	22109157	101686931	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	3 375.21	3 375.21	-	M09	
5	22109184	101686971	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	1 046.95	1 046.95	-	M09	
6	22107694	101696151	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	735.10	735.10	-	M09	
7	22091807	101681401	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	5 088.00	5 088.00	-	M09	
8	22091825	101681411	Dept Water ans Sanitation	Bulk water	31-03-2025	30-04-2025	3 523.11	3 523.11	-	M09	
9	22110797	100258300	Dept Water ans Sanitation	Bulk water	31-0						

Figure 14: Bulk Electricity - 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 - M09 March									
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	5 549	58 267	56 491	1 776	3%	74 729
Service charges	190 639	199 058	210 785	17 416	153 948	153 984	(36)	-0%	210 785
Investment revenue	5 191	1 150	7 486	917	6 598	3 397	3 201	94%	7 486
Transfers and subsidies - Operational	115 294	94 462	113 478	19 391	95 606	81 714	13 892	0	113 478
Other own revenue	69 155	80 822	85 074	2 549	50 322	62 317	(11 995)	-19%	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	491 552	45 823	364 741	357 903	6 838	2%	491 552
Employee costs	130 819	149 110	142 683	10 981	104 170	109 612	(5 442)	-5%	142 683
Remuneration of Councillors	6 081	6 502	6 506	526	4 817	4 711	106	2%	6 506
Depreciation and amortisation	42 207	31 439	32 968	1 964	21 941	24 191	(2 250)	-9%	32 968
Interest	14 961	11 926	12 792	629	8 150	9 291	(1 141)	-12%	12 792
Inventory consumed and bulk purchases	116 430	125 072	139 881	10 053	93 258	99 876	(6 618)	-7%	139 881
Transfers and subsidies	198	220	220	4	21	150	(129)	-86%	220
Other expenditure	134 672	126 892	156 317	14 183	93 843	108 281	(14 438)	-13%	156 317
Total Expenditure	445 369	451 160	491 368	38 340	326 201	356 112	(29 911)	-8%	491 368
Surplus/(Deficit)	8 602	330	184	7 483	38 540	1 792	36 749	2051%	184
Transfers and subsidies - capital (monetary allocations)	26 280	60 734	64 944	2 541	15 018	46 827	###	-68%	64 944
Transfers and subsidies - capital (in-kind)	5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	40 432	61 064	65 128	10 024	53 558	48 618	4 940	10%	65 128
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	40 432	61 064	65 128	10 024	53 558	48 618	4 940	10%	65 128
Capital expenditure & funds sources									
Capital expenditure	41 662	80 568	88 748	5 254	18 522	71 984	(53 462)	-74%	88 748
Capital transfers recognised	26 280	60 734	64 944	2 679	15 156	51 573	(36 417)	-71%	64 944
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 383	19 834	23 805	2 575	3 366	20 411	(17 045)	-84%	23 805
Total sources of capital funds	41 662	80 568	88 748	5 254	18 522	71 984	(53 462)	-74%	88 748
Financial position									
Total current assets	123 084	54 183	110 946		193 904				110 946
Total non current assets	684 008	862 005	738 092		679 674				738 092
Total current liabilities	105 357	40 370	85 397		110 031				85 397
Total non current liabilities	123 166	135 968	119 945		131 040				119 945
Community wealth/Equity	578 568	739 850	643 696		632 508				643 696
Cash flows									
Net cash from (used) operating	80 491	90 941	76 012	16 948	99 701	91 391	(8 310)	-9%	76 012
Net cash from (used) investing	(46 273)	(80 568)	(88 348)	(5 381)	(17 608)	(21 720)	(4 112)	19%	(88 348)
Net cash from (used) financing	(1 738)	(1 747)	(1 799)	(210)	(1 148)	(1 397)	(249)	18%	(1 799)
Cash/cash equivalents at the month/year end	61 258	10 155	47 123	142 203	142 203	129 533	(12 670)	-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	17 830	10 324	6 047	5 055	3 977	3 911	27 809	78 342	153 295
Creditors Age Analysis									
Total Creditors	6 789	110	109	732	-	-	1 020	-	8 760

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March										
Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		164 107	157 067	158 117	23 263	130 915	118 479	12 436	10%	158 117
Executive and council		53 691	56 582	54 092	15 397	54 092	41 440	12 652	31%	54 092
Finance and administration		110 415	100 485	104 025	7 866	76 823	77 039	(216)	0%	104 025
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		48 307	63 376	70 875	747	40 166	50 556	(10 390)	-21%	70 875
Community and social services		7 920	15 149	10 774	581	4 732	9 630	(4 898)	-51%	10 774
Sport and recreation		3 031	3 600	3 070	164	2 655	2 488	167	7%	3 070
Public safety		32 537	34 847	45 445	2	26 624	30 374	(3 751)	-12%	45 445
Housing		4 819	9 780	11 587	-	6 155	8 064	(1 908)	-24%	11 587
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 813	6 560	8 963	873	5 986	6 129	(142)	-2%	8 963
Planning and development		2 513	2 095	2 168	101	2 426	1 600	826	52%	2 168
Road transport		7 299	4 465	6 795	772	3 560	4 528	(968)	-21%	6 795
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		263 574	285 222	318 540	23 482	202 691	229 566	(26 874)	-12%	318 540
Energy sources		166 072	166 652	188 322	13 514	128 859	134 510	(5 650)	-4%	188 322
Water management		40 835	78 784	66 539	4 131	29 987	53 372	(23 385)	-44%	66 539
Waste water management		30 274	21 174	42 885	4 054	29 181	26 853	2 328	9%	42 885
Waste management		26 393	18 612	20 793	1 783	14 664	14 831	(167)	-1%	20 793
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	485 801	512 224	556 496	48 364	379 759	404 730	(24 971)	-6%	556 496
Expenditure - Functional										
<i>Governance and administration</i>		121 832	123 752	127 423	11 646	84 665	92 955	(8 290)	-9%	127 423
Executive and council		13 539	13 899	13 772	954	10 430	9 975	455	5%	13 772
Finance and administration		107 178	108 639	112 445	10 588	73 341	82 079	(8 737)	-11%	112 445
Internal audit		1 115	1 215	1 206	104	894	902	(7)	-1%	1 206
<i>Community and public safety</i>		65 436	78 357	83 185	6 556	56 977	60 732	(3 754)	-6%	83 185
Community and social services		9 409	12 758	11 825	811	6 624	8 561	(1 937)	-23%	11 825
Sport and recreation		12 695	14 485	13 303	999	9 279	10 391	(1 111)	-11%	13 303
Public safety		39 158	44 657	52 027	4 576	36 597	37 102	(504)	-1%	52 027
Housing		4 174	6 457	6 030	170	4 476	4 678	(201)	-4%	6 030
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 159	30 190	28 188	2 504	21 710	21 769	(60)	0%	28 188
Planning and development		11 803	12 809	12 064	907	9 275	9 236	39	0%	12 064
Road transport		15 356	17 381	16 124	1 597	12 434	12 533	(99)	-1%	16 124
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		230 941	218 861	252 572	17 633	162 848	180 655	(17 807)	-10%	252 572
Energy sources		152 780	136 679	164 848	11 480	111 351	116 797	(5 446)	-5%	164 848
Water management		39 390	33 757	31 613	2 084	20 456	24 460	(4 004)	-16%	31 613
Waste water management		20 930	22 233	25 795	2 262	17 189	18 105	(915)	-5%	25 795
Waste management		17 841	26 193	30 316	1 807	13 851	21 294	(7 442)	-35%	30 316
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	445 369	451 160	491 368	38 340	326 201	356 112	(29 911)	-8%	491 368
Surplus/ (Deficit) for the year		40 432	61 064	65 128	10 024	53 558	48 618	4 940	0,1016046	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) - M09 March										
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	15 397	54 092	41 440	12 652	30,5%	54 092
Vote 2 - Office of Municipal Manager		300	-	500	-	-	200	(200)	-100,0%	500
Vote 3 - Financial Administrative Services		107 076	97 847	100 266	7 572	74 505	74 578	(73)	-0,1%	100 266
Vote 4 - Community Development Services		8 034	17 237	12 890	756	6 319	11 207	(4 888)	-43,6%	12 890
Vote 5 - Corporate and Strategic Services		784	489	1 110	110	683	649	34	5,2%	1 110
Vote 6 - Planning and Development Services		2 655	2 095	2 168	101	2 426	1 600	826	51,6%	2 168
Vote 7 - Public Safety		39 136	39 373	49 474	318	29 768	33 570	(3 803)	-11,3%	49 474
Vote 8 - Electricity		166 072	166 652	188 322	13 514	128 859	134 510	(5 650)	-4,2%	188 322
Vote 9 - Waste Management		26 393	18 612	20 793	1 783	14 664	14 831	(167)	-1,1%	20 793
Vote 10 - Waste Water Management		30 274	21 174	41 685	4 054	29 181	26 373	2 808	10,6%	41 685
Vote 11 - Water		40 835	78 784	66 539	4 131	29 987	53 372	(23 385)	-43,8%	66 539
Vote 12 - Housing		4 819	9 780	11 587	-	6 155	8 064	(1 908)	-23,7%	11 587
Vote 13 - Road Transport		3 000	-	4 000	465	1 848	1 848	(1 383)	-74,9%	4 000
Vote 14 - Sports and Recreation		3 031	3 600	3 070	164	2 655	2 488	167	6,7%	3 070
Total Revenue by Vote	2	485 801	512 224	556 496	48 364	379 759	404 730	(24 971)	-6,2%	556 496
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 750	9 477	9 313	613	7 112	6 614	499	7,5%	9 313
Vote 2 - Office of Municipal Manager		16 226	16 274	15 728	993	9 917	11 875	(1 957)	-16,5%	15 728
Vote 3 - Financial Administrative Services		72 238	73 914	76 223	6 774	49 297	55 467	(6 169)	-11,1%	76 223
Vote 4 - Community Development Services		10 583	11 246	10 255	908	7 592	8 065	(473)	-5,9%	10 255
Vote 5 - Corporate and Strategic Services		21 688	22 272	24 140	2 960	16 711	17 485	(774)	-4,4%	24 140
Vote 6 - Planning and Development Services		11 090	11 221	11 342	933	8 542	8 464	78	0,9%	11 342
Vote 7 - Public Safety		43 398	51 468	58 241	4 897	39 302	41 310	(2 008)	-4,9%	58 241
Vote 8 - Electricity		152 780	136 679	164 848	11 480	111 351	116 797	(5 446)	-4,7%	164 848
Vote 9 - Waste Management		17 841	26 193	30 316	1 807	13 851	21 294	(7 442)	-35,0%	30 316
Vote 10 - Waste Water Management		19 598	20 452	23 818	2 143	16 290	16 690	(400)	-2,4%	23 818
Vote 11 - Water		39 390	33 757	31 613	2 084	20 456	24 460	(4 004)	-16,4%	31 613
Vote 12 - Housing		4 174	6 457	6 030	170	4 476	4 678	(201)	-4,3%	6 030
Vote 13 - Road Transport		14 917	17 265	16 198	1 578	12 022	12 522	(501)	-4,0%	16 198
Vote 14 - Sports and Recreation		12 695	14 485	13 303	999	9 279	10 391	(1 111)	-10,7%	13 303
Total Expenditure by Vote	2	445 369	451 160	491 368	38 340	326 201	356 112	(29 911)	-8,4%	491 368
Surplus/ (Deficit) for the year	2	40 432	61 064	65 128	10 024	53 558	48 618	4 940	10,2%	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) - M09 March										
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	12 180	108 120	107 408	712	1%	149 631
Service charges - Water		32 781	33 443	32 777	2 816	24 327	24 816	(489)	-2%	32 777
Service charges - Waste Water Management		16 351	15 305	14 664	1 254	11 087	11 222	(135)	-1%	14 664
Service charges - Waste management		14 106	14 436	13 713	1 167	10 414	10 538	(124)	-1%	13 713
Sale of Goods and Rendering of Services		4 560	4 926	4 611	317	4 280	3 568	712	20%	4 611
Agency services		4 300	4 465	3 995	307	3 096	3 161	(65)	-2%	3 995
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 117	6 698	6 768	624	5 155	5 052	103	2%	6 768
Interest from Current and Non Current Assets		5 191	1 150	7 486	917	6 598	3 397	3 201	94%	7 486
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		970	784	748	68	544	574	(30)	-5%	748
Licence and permits		11	12	2	2	2	5	(3)	-53%	2
Operational Revenue		846	527	336	106	661	319	342	107%	336
Non-Exchange Revenue										
Property rates		73 693	75 998	74 729	5 549	58 267	56 491	1 776	3%	74 729
Surcharges and Taxes		-	1	1	-	-	1	(1)	-100%	1
Fines, penalties and forfeits		32 934	34 907	45 587	6	26 749	30 452	(3 704)	-12%	45 587
Licence or permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		115 294	94 462	113 478	19 391	95 606	81 714	13 892	17%	113 478
Interest earned from Receivables (Non-Exchange)		4 208	4 353	4 419	399	3 315	3 291	24	1%	4 419
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 629	4 601	3 957	719	6 521	3 193	3 328	104%	3 957
Gains on disposal of Assets		-	-	400	-	-	160	(160)	-100%	400
Other Gains		9 580	19 549	14 249	-	-	12 542	(12 542)	-100%	14 249
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		453 971	451 490	491 552	45 823	364 741	357 903	6 838	2%	491 552
Expenditure By Type										
Employee related costs		130 819	149 110	142 683	10 981	104 170	109 612	(5 442)	-5%	142 683
Remuneration of councillors		6 081	6 502	6 506	526	4 817	4 711	106	2%	6 506
Bulk purchases - electricity		105 503	113 900	126 850	8 526	84 619	90 605	(5 986)	-7%	126 850
Inventory consumed		10 927	11 172	13 031	1 527	8 639	9 271	(632)	-7%	13 031
Debt impairment		50 384	54 088	62 980	6 507	43 141	44 123	(982)	-2%	62 980
Depreciation and amortisation		42 207	31 439	32 968	1 964	21 941	24 191	(2 250)	-9%	32 968
Interest		14 961	11 926	12 792	629	8 150	9 291	(1 141)	-12%	12 792
Contracted services		56 827	27 732	47 967	1 991	27 078	31 884	(4 806)	-15%	47 967
Transfers and subsidies		198	220	220	4	21	150	(129)	-86%	220
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		26 796	37 712	42 910	5 685	23 624	28 715	(5 091)	-18%	42 910
Losses on Disposal of Assets		666	-	400	-	-	160	(160)	-100%	400
Other Losses		-	7 360	2 060	-	-	3 400	(3 400)	-100%	2 060
Total Expenditure		445 369	451 160	491 368	38 340	326 201	356 112	(29 911)	-8%	491 368
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		26 280	60 734	64 944	2 541	15 018	46 827	(31 809)	(0)	64 944
Transfers and subsidies - capital (in-kind)		5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		40 432	61 064	65 128	10 024	53 558	48 618	4 940	0	65 128
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		40 432	61 064	65 128	10 024	53 558	48 618	4 940	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	10 024	53 558	48 618	4 940	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	10 024	53 558	48 618	4 940	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) - M09 March										
Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Multi-Year expenditure appropriation										
Vote 1 - Executive and Council	2	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		2 185	-	1 478	-	-	591	(591)	-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	-	-	-	1 500	(1 500)	-100%	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	12 897	12 897	-	-	7 523	(7 523)	-100%	12 897
Vote 12 - Housing		1 000	3 200	619	-	1 201	2 168	(967)	-45%	619
Vote 13 - Road Transport		-	2 000	2 000	-	-	2 000	(2 000)	-100%	2 000
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	3 185	21 917	18 194	-	1 201	14 982	(13 781)	-92%	18 194
Single Year expenditure appropriation										
Vote 1 - Executive and Council	2	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		115	400	609	-	97	484	(387)	-80%	609
Vote 4 - Community Development Services		540	10 153	6 269	-	-	6 019	(6 019)	-100%	6 269
Vote 5 - Corporate and Strategic Services		1 261	1 071	1 021	-	277	1 051	(774)	-74%	1 021
Vote 6 - Planning and Development Services		1 227	500	5	-	-	94	(94)	-100%	5
Vote 7 - Public Safety		-	460	3 646	-	-	1 734	(1 734)	-100%	3 646
Vote 8 - Electricity		4 363	14 112	8 528	96	568	10 057	(9 488)	-94%	8 528
Vote 9 - Waste Management		12 997	-	4 955	-	-	1 982	(1 982)	-100%	4 955
Vote 10 - Waste Water Management		7 848	21 726	24 825	4 084	12 610	21 721	(9 110)	-42%	24 825
Vote 11 - Water		6 388	7 493	12 381	628	1 167	8 678	(7 511)	-87%	12 381
Vote 12 - Housing		2 063	2 736	6 664	-	2 155	4 307	(2 152)	-50%	6 664
Vote 13 - Road Transport		1 604	-	1 652	446	446	876	(430)	-49%	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	5 254	17 321	57 002	(39 682)	-70%	70 554
Total Capital Expenditure		41 662	80 568	88 748	5 254	18 522	71 984	(53 462)	-74%	88 748
Capital Expenditure - Functional Classification										
Governance and administration		1 377	1 471	1 630	-	374	1 535	(1 161)	-76%	1 630
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 377	1 471	1 630	-	374	1 535	(1 161)	-76%	1 630
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 675	16 549	17 198	-	3 356	14 228	(10 872)	-76%	17 198
Community and social services		540	10 153	7 401	-	-	6 431	(6 431)	-100%	7 401
Sport and recreation		72	-	-	-	-	-	-	-	-
Public safety		-	460	2 514	-	-	1 322	(1 322)	-100%	2 514
Housing		3 063	5 936	7 283	-	3 356	6 475	(3 119)	-48%	7 283
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 016	2 500	4 440	446	446	3 283	(2 837)	-86%	4 440
Planning and development		3 412	500	1 483	-	-	685	(685)	-100%	1 483
Road transport		1 604	2 000	2 957	446	446	2 598	(2 152)	-83%	2 957
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		31 595	60 048	65 481	4 808	14 346	52 939	(38 593)	-73%	65 481
Energy sources		4 363	15 432	9 728	96	568	11 257	(10 688)	-95%	9 728
Water management		6 388	20 389	25 277	628	1 167	16 201	(15 034)	-93%	25 277
Waste water management		7 848	21 726	25 520	4 084	12 610	21 999	(9 389)	-43%	25 520
Waste management		12 997	2 500	4 955	-	-	3 482	(3 482)	-100%	4 955
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	41 662	80 568	88 748	5 254	18 522	71 984	(53 462)	-74%	88 748
Funded by:										
National Government		17 601	47 842	46 837	2 108	10 983	37 456	(26 474)	-71%	46 837
Provincial Government		8 679	12 893	18 106	572	4 173	14 117	(9 944)	-70%	18 106
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		26 280	60 734	64 944	2 679	15 156	51 573	(36 417)	-71%	64 944
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		15 383	19 834	23 805	2 575	3 366	20 411	(17 045)	-84%	23 805
Total Capital Funding		41 662	80 568	88 748	5 254	18 522	71 984	(53 462)	-74%	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 - M09 March						
Description	Ref	2023/24	Budget Year 2024/25			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		61 258	10 155	47 123	142 203	47 123
Trade and other receivables from exchange transactions		27 011	27 244	35 727	20 822	35 727
Receivables from non-exchange transactions		13 217	8 679	17 596	12 090	17 596
Current portion of non-current receivables		–	363	1 296	–	1 296
Inventory		1 173	1 047	1 173	1 421	1 173
VAT		12 974	6 696	8 030	10 334	8 030
Other current assets		7 451	0	–	7 034	–
Total current assets		123 084	54 183	110 946	193 904	110 946
Non current assets						
Investments		–	–	–	–	–
Investment property		74 265	74 207	74 212	74 225	74 212
Property, plant and equipment		606 140	787 281	661 830	602 760	661 830
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		706	445	451	706	451
Trade and other receivables from exchange transactions		2 896	72	1 600	1 982	1 600
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		684 008	862 005	738 092	679 674	738 092
TOTAL ASSETS		807 091	916 188	849 038	873 579	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	3 328	3 168
Trade and other payables from exchange transactions		62 623	23 141	51 533	33 580	51 533
Trade and other payables from non-exchange transactions		16 426	–	(698)	47 472	(698)
Provision		17 955	13 516	18 477	18 188	18 477
VAT		3 208	–	–	6 794	–
Other current liabilities		–	–	–	–	–
Total current liabilities		105 357	40 370	85 397	110 031	85 397
Non current liabilities						
Financial liabilities		476	–	–	476	–
Provision		96 542	108 120	106 239	104 416	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	131 040	119 945
TOTAL LIABILITIES		228 523	176 338	205 342	241 071	205 342
NET ASSETS	2	578 568	739 850	643 696	632 508	643 696
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		578 568	739 850	643 696	632 508	643 696
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	578 568	739 850	643 696	632 508	643 696

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
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	5 292	55 356	55 320	36	0%	66 882
Service charges		177 381	193 979	198 194	16 820	149 757	148 058	1 699	1%	198 194
Other revenue		15 221	13 611	19 601	5 250	19 083	17 382	1 702	10%	19 601
Transfers and Subsidies - Operational		124 110	94 462	106 404	18 870	103 481	99 854	3 627	4%	106 404
Transfers and Subsidies - Capital		26 280	60 734	54 893	5 138	38 188	40 792	(2 603)	-6%	54 893
Interest		8 494	5 003	10 864	1 530	12 171	9 941	2 230	22%	10 864
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(336 781)	(345 942)	(380 317)	(35 938)	(278 185)	(279 705)	(1 520)	1%	(380 317)
Interest		(497)	(290)	(290)	(12)	(128)	(163)	(35)	22%	(290)
Transfers and Subsidies		(198)	(220)	(220)	(4)	(21)	(86)	(65)	75%	(220)
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 491	90 941	76 012	16 948	99 701	91 391	(8 310)	-9%	76 012
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		697	-	400	-	-	-	-	-	400
Decrease (increase) in non-current receivables		-	-	-	(127)	914	794	120	15%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(46 970)	(80 568)	(88 748)	(5 254)	(18 522)	(22 513)	(3 992)	18%	(88 748)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46 273)	(80 568)	(88 348)	(5 381)	(17 608)	(21 720)	(4 112)	19%	(88 348)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/ refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		203	221	170	20	152	165	(14)	-8%	170
Payments										
Repayment of borrowing		(1 941)	(1 969)	(1 969)	(230)	(1 300)	(1 562)	(262)	17%	(1 969)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 738)	(1 747)	(1 799)	(210)	(1 148)	(1 397)	(249)	18%	(1 799)
NET INCREASE/ (DECREASE) IN CASH HELD										
		32 481	8 625	(14 135)	11 357	80 945	68 274			(14 135)
Cash/cash equivalents at beginning:		28 778	1 530	61 258	130 846	61 258	61 258			61 258
Cash/cash equivalents at month/year end:		61 258	10 155	47 123	142 203	142 203	129 533			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 - M09 March																
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 Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1															
Cash Receipts By Source																
Property rates		6 452	5 340	10 102	6 004	6 802	5 076	5 361	4 927	5 292	5 081	5 080	4 087	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	11 150	9 614	3 152	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	2 857	2 611	3 665	30 405	31 689	33 001
Service charges - Waste Water Management		878	847	814	908	876	834	819	733	923	1 152	1 200	3 480	13 464	14 030	14 609
Service charges - Waste Mangement		802	826	793	855	1 000	801	794	766	876	1 078	1 082	3 182	12 854	13 395	13 949
Rental of facilities and equipment		48	53	63	128	44	45	49	46	68	65	65	109	784	820	858
Interest earned - external investments		1 046	753	79	670	714	777	859	783	917	96	96	(5 640)	1 150	1 300	1 450
Interest earned - outstanding debtors		(1 484)	2 312	837	358	270	977	937	751	614	321	321	(2 362)	3 853	3 932	4 015
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		674	678	567	908	906	913	1 163	769	866	233	228	(5 007)	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	273	239	857	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	1 869	1 730	(12 618)	94 462	105 514	107 423
Other revenue		2 487	182	1 674	1 245	540	762	(2 524)	4 007	1 022	211	(3 777)	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	25 197	22 477	(10 862)	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	8 939	6 991	6 616	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	18	18	33	221	221	221
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		311	146	(95)	11	78	132	210	247	(127)	-	-	(914)	-	-	-
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	34 154	29 487	(5 127)	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	11 665	11 907	21 267	148 924	157 684	168 533
Remuneration of councillors		478	474	506	502	502	811	528	489	526	493	487	705	6 502	6 801	7 107
Interest		-	4	(12)	1	108	9	5	1	12	24	24	114	290	140	109
Bulk purchases - Electricity		23 122	11 465	19 351	10 568	5 267	9 511	10 319	5 315	15 158	9 253	7 978	(13 407)	113 900	131 782	152 472
Acquisitions - water & other inventory		375	1 011	776	1 378	1 255	831	1 103	759	1 399	1 099	991	195	11 172	11 685	12 216
Contracted services		139	4 988	548	1 405	10 026	1 761	3 389	2 832	1 991	2 662	3 431	(5 439)	27 732	34 225	32 266
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	3	3	6	-	-	-	7	4	12	14	173	220	230	241
Other expenditure		2 351	1 850	1 379	3 760	3 783	1 084	2 385	965	5 685	1 116	4 692	8 662	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	26 323	29 524	12 271	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	4 168	1 965	55 913	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	30 491	31 489	68 853	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	3 663	(2 002)	(73 980)	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	145 866	143 864	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	145 866	143 864	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 - M09 March													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 196	1 747	1 463	890	786	680	5 041	15 095	28 898	22 492		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 275	3 172	1 070	930	366	292	2 128	7 462	23 695	11 178		
Receivables from Non-exchange Transactions - Property Rates	1400	5 275	2 320	1 376	1 134	1 010	1 160	8 556	27 096	47 927	38 956		
Receivables from Exchange Transactions - Waste Water Management	1500	1 461	1 009	659	544	504	476	3 461	10 722	18 837	15 707		
Receivables from Exchange Transactions - Waste Management	1600	1 327	845	516	427	375	353	2 457	6 274	12 573	9 886		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	970	1 065	945	1 113	920	945	6 087	11 236	23 279	20 300		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 674)	166	18	19	15	5	80	391	(1 980)	510		
Total By Income Source	2000	17 830	10 324	6 047	5 055	3 977	3 911	27 809	78 342	153 295	119 094		
2023/24 - totals only		15 560	9 035	5 520	4 246	4 035	3 991	25 376	65 353	126 282	103 003		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 481	694	161	109	110	120	1 339	1 930	5 944	3 609		
Commercial	2300	6 382	2 930	1 375	877	609	555	4 389	12 919	30 037	19 349		
Households	2400	9 967	6 700	4 511	4 069	3 257	3 236	22 081	63 493	117 314	96 136		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	17 830	10 324	6 047	5 055	3 977	3 911	27 809	78 342	153 295	119 094		

The outstanding debtors' amount to R 153.295 million for March 2025. A total of R114.039 million is over 120 days. When analyzing the outstanding debt per customer group, R 117.314 million (76.53%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 30.037 million (19.59%) then Organs of State R5.944 million (3.88%). 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.

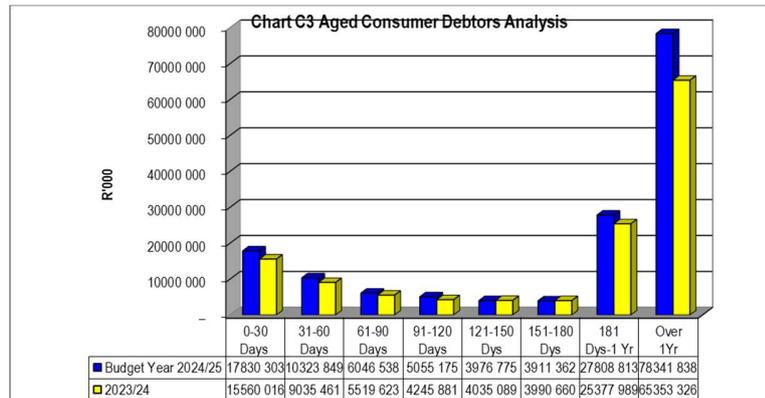


Figure 15: Chart C3 Aged Debtors Analysis

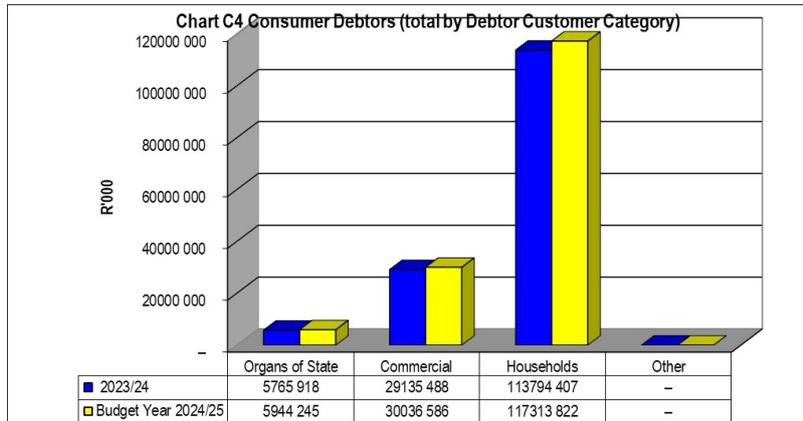


Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March												
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	6 344	–	–	–	–	–	–	–	–	6 344	2 146
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	25	–	–	–	–	–	–	–	–	25	–
Auditor General	0800	–	–	109	732	–	–	–	–	–	841	–
Other	0900	420	110	–	–	–	–	1 020	–	–	1 550	1 117
Medical Aid deductions		–	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	6 789	110	109	732	–	–	1 020	–	–	8 760	3 262

The Municipality's outstanding creditors at the end of March 2025 amounted to R 8.760 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. Awaiting adjustment on Eskom Accounts. The other outstanding invoices are currently under dispute and will be paid on resolution, a credit note has been received for the Auditor General's invoices.

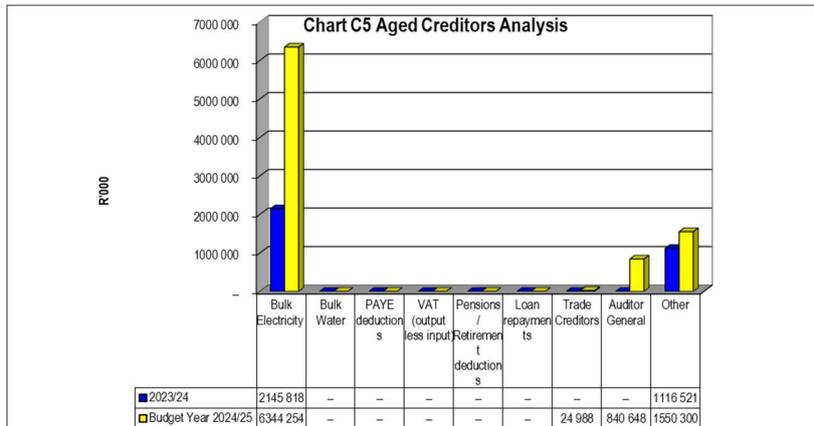


Figure 17: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March														
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		28 170	163	(20 000)	-	8 333
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	7,50%	0	0		125	1	-	-	126
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment		Variable	0.0815	0	0		102 420	729	-	30 000	133 149
														-
														-
														-
Municipality sub-total										130 715	892	(20 000)	30 000	141 607
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									130 715	892	(20 000)	30 000	141 607

The Municipality has Call Investment accounts with a balance of R 141.607 million at the end of March 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 MARCH 2025								
Borrowing Institution	Balance 01 March 2025	Interest Capital March 2025	Repayment March 2025	Interest Paid	Received	Balance at 31 March 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 - M09 March										
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	18 770	94 781	81 312	-	-	96 715
Local Government Equitable Share		65 984	71 545	71 545	17 887	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	113	880	880	-	-	880
Municipal Infrastructure Grant (VAT)		2 061	2 181	2 176	275	2 176	2 176	-	-	2 176
Regional Bulk Infrastructure Grant (VAT)		-	1 934	1 934	-	-	-	-	-	1 934
Water Services Infrastructure Grant (VAT)		587	1 304	1 304	496	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	100	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	100	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	18 870	107 840	94 371	-	-	110 692
Capital Transfers and Grants										
National Government:		24 443	47 842	40 326	5 138	27 429	27 429	-	-	40 326
Municipal Infrastructure Grant (MIG)		13 743	14 537	14 506	1 833	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	3 304	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	5 138	38 188	38 188	-	-	55 013
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	153 542	155 196	165 705	24 008	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 - M09 March										
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	18 777	88 107	71 028	17 078	24,0%	97 692
Local Government Equitable Share		67 058	71 545	71 545	17 887	71 545	53 659	17 886	33,3%	71 545
Finance Management		2 132	2 000	1 925	44	977	1 470	(493)	-33,5%	1 925
EPWP Incentive		1 658	1 534	1 534	159	1 252	1 151	102	8,9%	1 534
Municipal Infrastructure Grant (PMU)		894	880	880	-	1 018	660	358	54,3%	880
Municipal Infrastructure Grant (VAT)		2 017	2 181	2 176	-	998	1 633	(635)	-38,9%	2 176
Regional Bulk Infrastructure Grant (VAT)		-	1 934	1 934	-	-	1 451	(1 451)	-100,0%	1 934
Water Services Infrastructure Grant (VAT)		551	1 304	1 304	235	483	978	(495)	-50,6%	1 304
Integrated National Electrification Grant (VAT)		32 003	1 757	-	-	-	220	(220)	-100,0%	-
Municipal Disaster Response Grant (VAT)		41	-	2 925	61	131	1 390	(1 258)	-90,5%	2 925
Integrated National Electrification Programme (INEP)		-	-	13 469	392	11 702	8 418	3 284	39,0%	13 469
Provincial Government:		8 940	11 326	15 786	615	7 500	10 686	(3 186)	-29,8%	15 786
Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Library Services: MRFG		4 903	6 288	6 288	486	4 480	4 716	(236)	-5,0%	6 288
Thusong Service Centre (Sustainability Operational Support)		1	-	119	43	43	74	(32)	-42,8%	119
CDW Support		10	151	302	1	55	208	(153)	-73,6%	302
Human Settlement Development Grant		1 756	3 844	3 715	-	2 799	2 837	(38)	-1,3%	3 715
Financial Management Capability Grant		499	-	1 550	-	-	620	(620)	-100,0%	1 550
Municipal Interventions Grant (VAT)		253	-	600	-	-	240	(240)	-100,0%	600
Municipal Water Resilience Grant (VAT)		520	1 043	1 556	86	123	1 103	(981)	-88,9%	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	-	-	625	(625)	-100,0%	1 000
Waste Management Compliance Grant (VAT)		-	-	67	-	-	27	(27)	-100,0%	67
Acceleration Of Housing (VAT)		-	-	589	-	-	236	(236)	-100,0%	589
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		115 294	94 462	113 478	19 391	95 606	81 714	13 892	17,0%	113 478
Capital expenditure of Transfers and Grants										
National Government:		17 601	47 842	46 837	1 970	10 845	34 303	(23 458)	-68,4%	46 837
Municipal Infrastructure Grant (MIG)		13 413	14 537	14 506	-	6 746	10 884	(4 137)	-38,0%	14 506
Regional Bulk Infrastructure Grant (RBIG)		-	12 897	12 897	-	-	9 672	(9 672)	-100,0%	12 897
Water Services Infrastructure Grant		3 913	8 696	8 696	1 566	3 222	6 522	(3 300)	-50,6%	8 696
Integrated National Electrification Grant (INEG)		-	11 712	-	-	-	1 464	(1 464)	-100,0%	-
Municipal Disaster Response Grant		275	-	10 664	404	876	5 731	(4 854)	-84,7%	10 664
Finance Management (Capital)		-	-	75	-	-	30	(30)	-100,0%	75
Provincial Government:		8 679	12 893	18 106	572	4 173	12 524	(8 351)	-66,7%	18 106
Human Settlement Development Grant (Capital)		3 063	5 936	3 355	-	3 356	3 420	(64)	-1,9%	3 355
Municipal Interventions Grant		739	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		3 548	6 957	10 375	572	817	7 354	(6 537)	-88,9%	10 375
Loadshedding Relief Grant		1 319	-	-	-	-	-	-	-	-
Library Services MRF Capital		10	-	-	-	-	-	-	-	-
Waste Management Compliance Grant		-	-	448	-	-	179	(179)	-100,0%	448
Acceleration Of Housing (Capital)		-	-	3 928	-	-	1 571	(1 571)	-100,0%	3 928
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		26 280	60 734	64 944	2 541	15 018	46 827	(31 809)	-67,9%	64 944
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 574	155 196	178 422	21 933	110 624	128 541	(17 917)	-13,9%	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 - councilor and staff benefits - M09 March										
Summary of Employee and Councilor 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	4 293	4 129	164	4%	5 733
Pension and UIF Contributions		66	80	33	3	24	39	(15)	-39%	33
Medical Aid Contributions		84	89	105	11	71	71	0	0%	105
Motor Vehicle Allowance		240	252	240	10	160	178	(18)	-10%	240
Cellphone Allowance		386	420	395	31	269	294	(25)	-9%	395
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 081	6 502	6 506	526	4 817	4 711	106	2%	6 506
% increase	4		6,9%	7,0%						7,0%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 206	4 511	4 180	350	3 028	3 277	(250)	-8%	4 180
Pension and UIF Contributions		139	167	45	18	147	76	70	92%	45
Medical Aid Contributions		46	55	23	7	55	28	27	95%	23
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		156	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		220	367	288	31	229	245	(17)	-7%	288
Cellphone Allowance		103	216	149	18	140	136	3	3%	149
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	7	0	0	0	3	(2)	-90%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 870	5 323	4 685	425	3 598	3 766	(168)	-4%	4 685
% increase	4		9,3%	-3,8%						-3,8%
Other Municipal Staff										
Basic Salaries and Wages		86 133	98 423	94 138	7 110	68 940	72 301	(3 361)	-5%	94 138
Pension and UIF Contributions		13 564	16 171	15 033	1 219	10 732	11 705	(973)	-8%	15 033
Medical Aid Contributions		4 251	5 755	5 867	530	4 171	4 381	(210)	-5%	5 867
Overtime		4 841	5 779	5 493	395	3 674	4 229	(555)	-13%	5 493
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		7 048	6 940	6 732	534	4 897	5 140	(243)	-5%	6 732
Cellphone Allowance		403	355	345	26	250	263	(13)	-5%	345
Housing Allowances		340	385	592	24	498	372	127	34%	592
Other benefits and allowances		5 420	6 092	6 236	482	4 460	4 644	(184)	-4%	6 236
Payments in lieu of leave		1 704	1 388	1 208	104	846	973	(126)	-13%	1 208
Long service awards		493	551	504	36	400	400	-	-	504
Post-retirement benefit obligations		1 300	1 463	1 343	56	1 343	1 064	279	26%	1 343
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		454	486	508	40	360	373	(14)	-4%	508
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		125 950	143 787	137 998	10 556	100 572	105 846	(5 274)	-5%	137 998
% increase	4		14,2%	9,6%						9,6%
Total Parent Municipality		136 901	155 612	149 189	11 507	108 987	114 323	(5 336)	-5%	149 189
			13,7%	9,0%						9,0%
TOTAL SALARY, ALLOWANCES & BENEFITS		136 901	155 612	149 189	11 507	108 987	114 323	(5 336)	-5%	149 189
% increase	4		13,7%	9,0%						9,0%
TOTAL MANAGERS AND STAFF		130 819	149 110	142 683	10 981	104 170	109 612	(5 442)	-5%	142 683

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
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	-		77 924	-		
May	10 916	1 965	3 737	-		81 661	-		
June	(2 765)	5 315	7 087	-		88 748	-		
Total Capital expenditure	41 662	80 568	88 748	18 522					

The Municipality has an adjusted capital budget of R 88.748 million. It has incurred an expenditure of R 18.522 million on the capital budget. Accelerated expenditure is expected on capital projects, as projects were reprioritized. Commitments amounting to R 11 164 722,32 (excl VAT) are currently captured on the system.

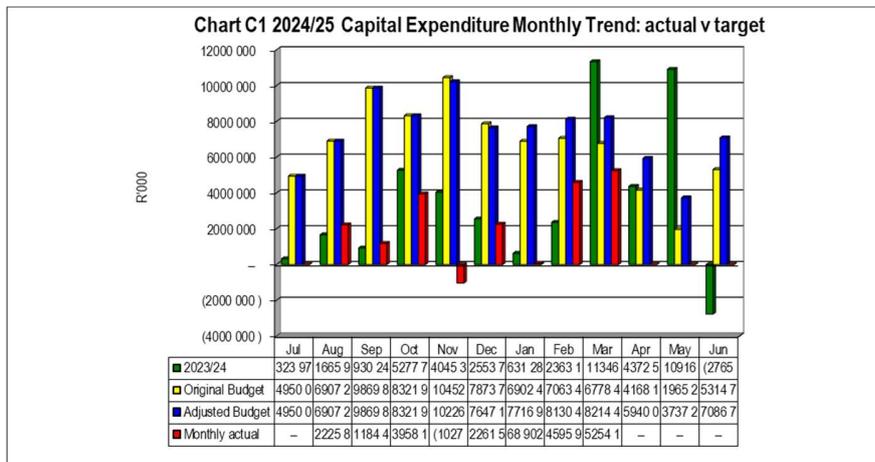


Figure 19: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M09 March										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 576	56 065	43 921	3 857	15 615	40 851	25 236	61,8%	43 921
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	11 712	-	-	-	4 392	4 392	100,0%	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	11 712	-	-	-	4 392	4 392	100,0%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 366	22 746	24 031	-	3 356	17 025	13 669	80,3%	24 031
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		3 303	3 913	7 780	-	-	4 599	4 599	100,0%	7 780
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 063	18 833	16 252	-	3 356	12 427	9 071	73,0%	16 252
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		7 209	19 107	19 890	3 857	12 259	17 934	5 675	31,6%	19 890
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7 209	19 107	19 890	3 857	12 259	17 934	5 675	31,6%	19 890
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2 500	-	-	-	1 500	1 500	100,0%	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	2 500	-	-	-	1 500	1 500	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	-	-	7 590	7 590	100,0%	10 197
Community Facilities	530	10 153	10 197	-	-	7 590	7 590	100,0%	10 197
Halls	530	10 153	6 269	-	-	6 019	6 019	100,0%	6 269
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	3 928	-	-	1 571	1 571	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	1 041	776	74,5%	1 026
Computer Equipment		1 262	1 071	1 026	-	265	1 041	776	74,5%	1 026
Furniture and Office Equipment		85	-	452	-	55	219	164	74,7%	452
Furniture and Office Equipment		85	-	452	-	55	219	164	74,7%	452
Machinery and Equipment		3 256	705	3 663	284	701	2 107	1 406	66,7%	3 663
Machinery and Equipment		3 256	705	3 663	284	701	2 107	1 406	66,7%	3 663
Transport Assets		18 745	1 210	9 705	-	54	4 780	4 726	98,9%	9 705
Transport Assets		18 745	1 210	9 705	-	54	4 780	4 726	98,9%	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	68 964	4 141	16 690	56 588	39 898	70,5%	68 964

Table 20: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class

WC012 Cederberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		253	4 143	7 552	572	817	5 507	4 690	85,2%	7 552
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Stormwater Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1 100	3 813	-	-	2 185	2 185	100,0%	3 813
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	2 478	-	-	991	991	100,0%	2 478
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	1 100	1 335	-	-	1 194	1 194	100,0%	1 335
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		253	3 043	3 739	572	817	3 322	2 505	75,4%	3 739
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		253	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	3 043	3 043	572	817	3 043	2 226	73,1%	3 043
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	696	-	-	278	278	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	-	-	-	-	-	-	-	-	-
Puris	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	253	4 143	7 552	572	817	5 507	4 690	85,2%	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 - M09 March										
Description	Ref	2023/24				Budget Year 2024/25				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		16 667	19 133	18 315	1 679	11 976	13 903	1 927	13,9%	18 315
Roads Infrastructure		7 928	9 563	8 369	845	6 565	6 707	142	2,1%	8 369
Roads		6 118	7 959	6 629	622	5 033	5 389	357	6,6%	6 629
Road Structures		1 810	1 604	1 740	224	1 532	1 317	(215)	-16,3%	1 740
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		684	1 053	1 135	51	411	823	412	50,1%	1 135
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		675	988	722	51	392	635	243	38,3%	722
Attenuation		8	65	413	-	19	188	169	89,9%	413
Electrical Infrastructure		668	1 275	1 832	369	834	1 096	262	23,9%	1 832
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		668	1 275	1 832	369	834	1 096	262	23,9%	1 832
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 101	954	1 378	48	536	889	353	39,7%	1 378
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		55	54	60	4	10	46	36	78,9%	60
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 046	900	1 319	44	526	843	316	37,5%	1 319
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 673	5 516	5 024	366	3 531	3 920	389	9,9%	5 024
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 567	5 401	4 911	366	3 430	3 838	408	10,6%	4 911
Waste Water Treatment Works		106	115	112	-	101	82	(19)	-23,5%	112
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		613	772	577	-	100	469	369	78,7%	577
Landfill Sites		613	772	577	-	100	469	369	78,7%	577
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	9 280	707	6 041	7 097	1 057	14,9%	9 280
Community Facilities	6 955	8 160	7 638	628	5 210	5 938	728	12,3%	7 638
Halls	812	1 070	1 002	129	582	802	221	27,5%	1 002
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	80	-	230	-	-	92	92	100,0%	230
Cemeteries/Crematoria	23	50	35	-	5	22	18	79,3%	35
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	6 041	7 039	6 372	499	4 624	5 021	398	7,9%	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	1 642	79	831	1 159	329	28,4%	1 642
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 031	1 370	1 642	79	831	1 159	329	28,4%	1 642
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	914	0	497	582	86	14,7%	914
Operational Buildings	64	775	914	0	497	582	86	14,7%	914
Municipal Offices	64	775	914	0	497	582	86	14,7%	914
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	8	50	118	68	57,3%	166
Computer Equipment		151	148	166	8	50	118	68	57,3%	166
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		3	251	108	-	1	113	111	98,8%	108
Machinery and Equipment		3	251	108	-	1	113	111	98,8%	108
Transport Assets		4 811	3 931	4 204	674	3 353	3 058	(295)	-9,6%	4 204
Transport Assets		4 811	3 931	4 204	674	3 353	3 058	(295)	-9,6%	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	32 988	3 068	21 918	24 872	2 953	11,9%	32 988

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	
MARCH 2025	
	Amount
Bank Statement Balance	11 477 140,08
72194774	0,00
72194480	0,00
82163324	11 085 334,11
32630263	391 805,97
Cashbook Balance	589 493,48
39999010203	-
39999010204	-
39999010301	372 098,52
39999010302	900 000,00
39999010303	-
39999010305	-1 068,00
39999010701	9 645 704,34
39999010702	417 831 960,46
39999010703	-427 366 884,76
39999010704	438 065,57
39999010705	-639 932,65
39999010802	-565 451,50
39999010805	-24 998,50
39999010902	42 538,94
39999010905	-42 538,94
Difference	10 887 646,60
Reconciling Items	
	Difference
Cashier Receipts	-6 949,09
Bank Deposits	-181 763,78
Outstanding EFT Payments	10 558 127,16
Post Office	113 379,87
Wages, Salaries and Council	404 928,97
Other	-76,53
	10 887 646,60
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 March 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: 2025-04-14