

CEDERBERG MUNICIPALITY

Monthly Budget Statement

MAY 2025



In-Year Report of the Municipality

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

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Glossary

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

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

Legislative Framework:

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

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

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

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

1 Part 1: In-Year Report

1.1 Mayor's Report

In terms of the MBRR section 3:

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the Municipality

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

Expenditure is being monitored closely whilst Revenue is being maximized as far as possible. Cost containment measures 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 May 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	42 138 575,32	438 070 127,03	447 002 455,00	- 8 932 327,97	-2,00%
Total Operating Expenditure	445 369 180,31	451 160 155,00	491 367 872,00	36 794 780,41	397 053 758,17	444 810 749,00	- 47 756 990,83	-10,74%
<i>Surplus/(Deficit)</i>	8 601 874,31	329 504,00	184 158,00	5 343 794,91	41 016 368,86	2 191 706,00	38 824 662,86	1771%
Capital Transfers and Subsidies (Monetary allocations)	26 279 599,39	60 734 349,00	64 943 557,00	5 382 181,77	21 759 267,93	58 904 565,00	- 37 145 297,07	-63,06%
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	10 725 976,68	62 775 636,79	61 096 271,00	1 679 365,79	2,75%
Total Capital Expenditure	41 662 116,02	80 568 025,00	88 748 203,00	8 042 690,52	29 567 291,73	81 661 433,00	- 52 094 141,27	-63,79%

Actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 2.00% below, whilst the variance for operating expenditure was 10.74% below YTD budget.

The operating revenue realised is R 8.932 million below YTD budget while operating expenditure was R 47.757 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 52.094 million below YTD budget. The adjusted budget is approved at R88.748 million and R 29.567 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 May 2025.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	127 401	135 874	149 631	11 716	131 606	135 557	(3 951)	-2,91%	149 631
Service charges - Water	32 781	33 443	32 777	4 943	31 909	30 123	1 786	5,93%	32 777
Service charges - Waste Water Management	16 351	15 305	14 664	1 209	13 511	13 517	(5)	-0,04%	14 664
Service charges - Waste management	14 106	14 436	13 713	1 152	12 725	12 655	71	0,56%	13 713
Sale of Goods and Rendering of Services	4 560	4 926	4 611	231	4 905	4 263	642	15,05%	4 611
Agency services	4 300	4 465	3 995	309	3 724	3 717	7	0,18%	3 995
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 117	6 698	6 768	633	6 428	6 196	232	3,75%	6 768
Interest earned from Current and Non Current Assets	5 191	1 150	7 486	1 015	8 634	6 123	2 511	41,01%	7 486
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	970	784	748	68	662	690	(28)	-4,09%	748
Licence and permits	11	12	2	-	2	3	(1)	-21,43%	2
Operational Revenue	846	527	336	232	987	330	657	198,98%	336
Non-Exchange Revenue									
Property rates	73 693	75 998	74 729	5 599	69 144	68 650	495	0,72%	74 729
Surcharges and Taxes	-	1	1	-	-	1	(1)	-100,00%	1
Fines, penalties and forfeits	32 934	34 907	45 587	11 016	41 835	40 542	1 293	3,19%	45 587
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	115 294	94 462	113 478	2 901	99 927	102 890	(2 963)	-2,88%	113 478
Interest	4 208	4 353	4 419	395	4 111	4 043	68	1,68%	4 419
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 629	4 601	3 957	718	7 960	3 702	4 257	114,98%	3 957
Gains on disposal of Assets	-	-	400	-	-	320	(320)	-100,00%	400
Other Gains	9 580	19 549	14 249	-	-	13 680	(13 680)	-100,00%	14 249
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	491 552	42 139	438 070	447 002	(8 932)	-2,00%	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 15.05% above YTD budget. The variances are mainly due to actuals for revenue from camping fees, building plan fees & consent use 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: 41.01% 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 21.43% below YTD budget. This indicates the implementation of the by-laws is in progress.

Operational Revenue: The variance is 198.98% above YTD budget. This is due to amounts received for insurance claims recovered.

Surcharges and Taxes: No transactions to date

Operational Revenue (Non-Exchange): This variance is 114.98% above YTD budget due to basic charges that pull through to availability fees instead of service charges. A correction should be made on the allocation codes of electricity.

Other Gains: No transactions to date.

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

1.3.2.2 Operating Expenditure by Type

Table 3: Operating Expenditure by Type

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	130 819	149 110	142 683	11 198	126 379	131 602	(5 223)	-3,97%	142 683
Remuneration of councillors	6 081	6 502	6 506	526	5 869	5 693	176	3,10%	6 506
Bulk purchases - electricity	105 503	113 900	126 850	9 144	103 129	114 768	(11 639)	-10,14%	126 850
Inventory consumed	10 927	11 172	13 713	977	10 394	12 515	(2 121)	-16,95%	13 713
Debt impairment	50 384	54 088	62 980	6 824	56 473	56 694	(222)	-0,39%	62 980
Depreciation and amortisation	42 207	31 439	32 968	2 092	25 998	30 042	(4 045)	-13,46%	32 968
Interest	14 961	11 926	12 792	681	9 449	11 625	(2 176)	-18,72%	12 792
Contracted services	56 827	27 732	47 158	3 944	32 864	41 597	(8 733)	-20,99%	47 158
Transfers and subsidies	198	220	220	124	150	183	(33)	-18,07%	220
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	26 796	37 712	43 037	1 284	26 350	37 264	(10 914)	-29,29%	43 037
Losses on Disposal of Assets	666	-	400	-	-	320	(320)	-100,00%	400
Other Losses	-	7 360	2 060	-	-	2 507	(2 507)	-100,00%	2 060
Total Expenditure	445 369	451 160	491 368	36 795	397 054	444 811	(47 757)	-10,74%	491 368

Inventory consumed: 16.95% below YTD budget. This is due to under expenditure on different line items however, mostly from expenditure still to be incurred on the smart pre-paid meters. The process has commenced for the procurement of smart pre-paid meters.

Depreciation and amortisation: 13.46% below YTD budget, this will be corrected during the year-end processes.

Interest: 18.72% below YTD budget. This is due to the unwinding portion of Eskom Debt Relief that needs to be accounted for. The Municipality is awaiting the adjustments on the Eskom invoices. The accounting will then follow.

Contracted Services: 20.99% below YTD budget. This is due to reprioritizing expenditure and cost containment. Critical Expenditure is prioritized to those that improve service delivery initiatives.

Transfers and Subsidies: The variance is 18.07% below YTD budget. This is based on affordability and demand for donations.

Operational Costs: The variance is 29.29% 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	21 759 268	35,83%
Internally Generated Funds	19 833 676	23 804 676	7 808 024	39,37%
Total	80 568 025	88 748 203	29 567 292	33,32%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 64% below the year-to-date budget and 33.32% overall has been spent on the capital budget. Currently, there are orders on the system amounting to R6.855 million (excl. VAT)

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

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

MIG WWTW Clanwilliam: Project completed.

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

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

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

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

Water Resilience Grant: Clanwilliam Water Treatment Works Filter - Tender for construction advertisement – 16 August 2024. Tender Clarification Meeting was held on Wednesday 28 August 2024.

Tender Closure – Tuesday 17 September 2024. Evaluation and Adjudication of Tender in process. Application for the reallocation of funds between projects on MWRG was approved. Bid Adjudication committee was done on 5 February 2025. Appointment – 19 February 2025. Site Establishment Meeting – 28 February 2025. Contractor on site an construction in progress.

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

Wadrift Reservoir Tender was advertised and closed on 22 July 2024. Tender Evaluation in progress. Bid Evaluation and Adjudication Committee Meetings to be scheduled. Bid Evaluation committee was held on 17 January 2025. Preferred Bidder CIDB Status suspended. Bidder did not comply/rectify CIDB status within given timeframe. Bid Evaluation committee was done again on 13 February 2025. Bid Adjudication committee meeting – 27 February 2025. Appeal period ended – 24 March 2025. Appointment – 25 March 2025. Contractual obligations to be met before commencement. Site Establishment Meeting – 13 May 2025. Contractor to establish site.

Borrowing: No projects are funded by means of borrowing.

1.3.2.4 Cash Flow

The Municipality is continuously implementing cost containment measures. Strict credit control procedures are implemented. Delegations for approval of requisitions and orders have been reviewed for the new financial year. The Cash Committee is effective and meets on a weekly basis.

As stated, the municipality continues to make strides in improving the effectiveness and efficiency in the credit control & debt collection unit. The Municipality is also managing and monitoring expenditure closely. The Cash/ Cost coverage ratio has is at 3.46 months and the current ratio to 1.82:1.

1.3.2.5 Collection Rate

Collection Rate Assessment					
Aggregate Collection	Summary - Quarter 4				Q1
	Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	37 094 332	36 052 200	1 042 133	97%	97%
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!	
3.Collection: Property Rates	10 811 669	10 719 037	92 632	99%	99%
4.Total average collection: Electricity (Municipal supplied areas)	14 262 301	14 745 348	(483 046)	103%	103%
5.Total average collection: Water	5 340 178	5 501 276	(161 098)	103%	103%
6.Total average collection: Wastewater	2 504 242	2 273 326	230 916	91%	91%
7.Total average collection: Refuse	2 285 604	2 051 153	234 451	90%	90%
8.Total average collection: Interest	1 890 337	762 059	1 128 278	40%	40%

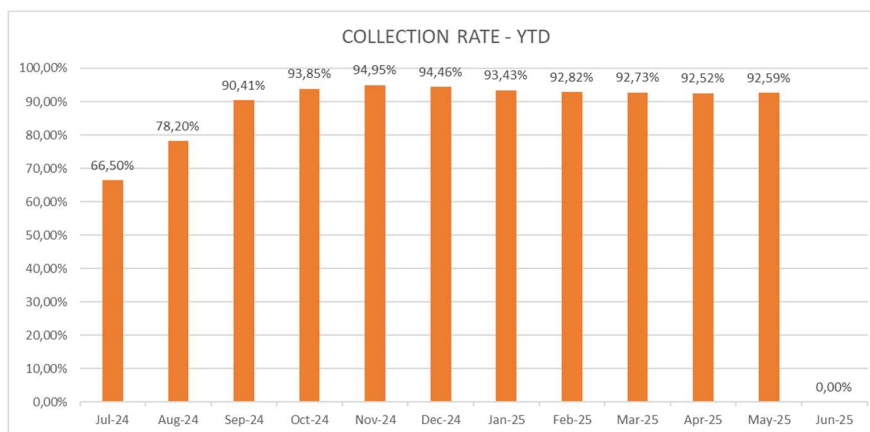


Figure 2: Collection Rate

The collection rate is 97% for May 2025. The cumulative collection rate is 92,59% as can be seen on the next page with monthly financial ratios. The Municipality continues to implement strict credit control measures on consumers.

1.3.2.6 Monthly Financial Ratios


Cederberg Local Municipality Financial Ratios Financial year: 2024/25														
Ratio	Norm	YEAR Jun 2024	YTD Jul 2024	YTD Aug 2024	YTD Sep 2024	YTD Oct 2024	YTD Nov 2024	YTD Dec 2024	YTD Jan 2025	YTD Feb 2025	YTD Mar 2025	YTD Apr 2025	YTD May 2025	
1 Capital expenditure to Total expenditure	10% - 20%	8,9%	0,0%	6,9%	3,2%	5,1%	3,3%	3,8%	3,3%	4,4%	5,4%	5,6%	6,9%	
2 Repairs and maintenance to PPE	8%	1,7%	0,1%	1,8%	0,3%	0,5%	0,7%	0,8%	1,0%	1,2%	1,5%	1,6%	1,8%	
3 Annual collection rate	95%	91,8%	66,5%	78,2%	90,4%	93,8%	95,0%	94,5%	93,4%	92,8%	92,7%	92,5%	92,6%	
4 Bad debts written off vs bad debt provision	100%	2,5%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	6,0%	5,9%	
5 Net debtors days	30 days	38	53	27	18	14	13	12	13	14	15	18	23	
6 Cash/Cost coverage ratio	1 - 3 months	1,49	2,98	2,38	2,37	2,42	2,09	2,99	2,91	2,96	3,27	3,55	3,46	
7 Current ratio	1.5 - 2:1	1,10	2,03	1,51	1,48	1,45	1,36	1,57	1,74	1,67	1,76	1,71	1,82	
8 Capital cost as % of total operating expenditure	6% - 8%	0,1%	0,0%	0,1%	0,3%	0,3%	0,6%	0,5%	0,5%	0,4%	0,4%	0,4%	0,5%	
9 Debt (total borrowings) as a % of Revenue	< 45%	0,6%	3,6%	2,5%	1,8%	1,4%	0,8%	0,7%	0,5%	0,5%	0,3%	0,3%	0,1%	
10 Net operating surplus margin	0%	-1,5%	58,3%	29,2%	17,1%	10,0%	1,2%	9,2%	11,8%	9,7%	10,6%	9,0%	9,4%	
11 Electricity distribution losses	7% - 10%	8,69%	Annual Ratio											
12 Water distribution losses	15% - 30%	30,61%	Annual Ratio											
13 Revenue growth %	CPI	Annual Ratio												
14 Revenue growth % excl capital grants	>5%	Annual Ratio												
15 Creditors payment period	30 days	48	98	52	34	26	24	24	24	26	25	41	36	
16 Irregular, fruitless and wasteful unauthorised exp.	0%	Annual Ratio												
17 Remuneration as % of total operating expenditure	25% - 40%	33,0%	36,9%	30,2%	31,5%	32,1%	33,2%	33,7%	33,8%	33,9%	33,4%	33,5%	33,3%	
18 Contracted services as a % of total operating expenditure	2% - 5%	11,9%	0,5%	7,3%	5,5%	5,1%	9,2%	8,6%	8,7%	8,7%	8,3%	8,0%	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%	27,6%	36,2%	
20 Operating expenditure budget implementation indicator	95% - 100%	86,1%	78,2%	95,4%	93,9%	93,0%	99,2%	96,1%	95,3%	92,5%	91,6%	90,1%	89,3%	
21 Operating revenue budget implementation indicator	95% - 100%	88,2%	182,3%	131,4%	110,7%	101,5%	99,6%	105,0%	107,3%	101,8%	101,9%	98,4%	98,0%	
22 Billed revenue budget implementation indicator	95% - 100%	101,3%	149,8%	122,8%	114,1%	109,2%	106,2%	104,5%	104,0%	102,0%	100,9%	101,1%	101,1%	

Figure 3: Monthly Ratios

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

1.3.3 Compliance in terms of Municipal Debt Relief

1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly			
 National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003			
Municipality Self-Assessment			
Certificate of Compliance: Municipal Debt Relief Conditions for Application			
Period		May/25	
National Financial Year		2024/25	
Demarcation Code of Municipality being assessed		WCE010	
District		West Coast	
Demarcation Description		Cederberg	
<p>I, G.P. Marthens, 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)			
<div> <div>SC - Maintaining the Eskom and bulk water current account -</div> <div>Choose from dropdown list</div> </div>			
<p>Condition 6.12 - Maintaining the Eskom and bulk water current account - <small>(Note: as required by the terms of this assessment means the account for a single month's consumption.)</small></p>			
1	6.12.1	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muniuploadportal.treasury.gov.za/ ?	Yes
3	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
4	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 accounts) up to the date of approval of the application.</i>	Yes
5	6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muniuploadportal.treasury.gov.za/ ?	Yes
6	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
<p>6.4 Compliance with a funded MTREF - (choose from dropdown list the MTREF assessed)</p>			
7	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
8	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
9	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (also property rates), the provision for debt impairment aligning with the latest collection trend should drop to 80 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to balance the budget and there was no real difference between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i>	Yes
10	6.4.1	- Has the municipality made adequate provision for debt impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes
11	6.4.2	- 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".	Yes
12	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 2023)? <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the FRP / NT must consider whether the existing FRP incorporated / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	NA - the MTREF is funded
13	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 2023)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	NA
14	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and give effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes
15	6.5	- Cost reflective tariffs - (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 38 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
16	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:	
17	6.6.1	- the municipality issues a consolidated monthly bill to all commercial/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
18	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
19	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
20	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?	Yes
21	6.6	- <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>	
22	6.6	- Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirm the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6	
23	6.7	- Maintain a minimum average quarterly collection of property rates and services charges -	
24	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 statements and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes

Notes/Comments

The municipality has enquired from DWS whether DHS should be paid or the Breede-Oranien Catchment Management Agency. No response has been received yet.

Reconciliation included in S71 Report

The debt impairment in the current year (24/25) is based on an average collection rate of 92% in the budget. The debt impairment also includes provision for debt impairment on traffic fines. The 23/24 collection rate of 90% as disclosed in the AFS was due to changes in the indigent customers as highlighted during the audit. However, the provision for impairment was still sufficient.

The Municipality submitted the tariff tool for 2024/25 (current year) as well as with the final budget documents for 2025/26 (next financial year). The tool has been updated according to the instructions on the tool as indicated.

The municipality has completed the consolidation exercise for all business and residential properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.

The Municipality does not have flow-meters to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality's indigent policy makes provision for restricting both water and electricity. Indigents are placed on auxiliary until the account is settled. The Municipality successfully received a R1m allocation from PT for the installation of smart water meters. The procurement process for the meters has commenced and the installation will be prioritised during July 2025 with the installation of the smart-prepaid electricity project. This is currently in public participation phase. The Municipality also applied for phase 2 allocation of R2.5m from PT to continue with the project in 2025/26. This has been effected in the 2024/25 adjustment budget. This procurement thereof has commenced. The Municipality will prioritise the full implementation of smart-water meters to its indigent households. Indigents are limited to the National Limit for FBS of 50kWh. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.

The cumulative collection rate is 92.59% and the collection rate for May was 97%. The collection rate tool is completed correctly. The information does not pull through to the graphs, however the collection for all services are completed in full. To ensure the data pulls through to the electricity graph, the template should be updated.


		<p><i>Note: although the norm and standard for collection (MFMA Circular No. 72) is a 95 per cent threshold, municipalities under the new debt relief scheme will be exempted for the first two years from achieving this norm.</i></p> <p>- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:</p>		
20	6.7.1	- 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	- 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	6.7.3	- 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	6.7.1 = Yes	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, 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. A smart-meter project will start to replace the conventional meters at indigent households. The municipality will spend the PT grant allocations for both water and electricity by June 2025, however, the installation will only commence with the implementation of the smart-meter project funded by NT. The project approved R46m for the replacement of all pre-paid electricity meters to smart-prepaid meters. The project should be completed by end of Oct 2025 and is currently in public participation phase.
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect from the 2023/24 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 PT grants will be fully spend by end of June 2025, while the installation of the meters will only be done during Jul - Oct 2025 as part of the NT smart-meter project. Funds are also available in operating expenditure votes for the replacement of existing meters
6.8 Municipality's Completeness of the revenue base -				
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?	Yes	The audit was done for verification of variance between the VR roll and billing system, and the municipality is currently billing the properties on monthly basis, except those that were billed once in July 2024, which is the main cause of the variances. The variance emanate from once-off billing because the NT tool does not recognise the once-off billing and the rebates the municipality offers to different customers.
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note: monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA's T1 statement.</i>	N/a	
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	
6.9 Monitor and report on implementation -				
29	6.9.1	- MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note: condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes	
31	6.9.3	- Municipalities with financial recovery plans (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timely via the GoMun Upload Portal https://uploadportal.treasury.gov.za ?	No FRP	
<p><i>Note: a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and the National Treasury.</i></p> <p>Provincial Treasury Note - Provincial Treasury certification of municipal compliance - in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:</p>				
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.3 of MFMA Circular no. 124) and timely uploaded the compliance certificate via the GoMun Upload Portal https://uploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	
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	
<p><i>Note: if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i></p>				
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefits in terms of this municipal debt support programme?	No	
<p><i>Note: there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to how long-term loans (maturing any after the effective date of debt relief approval as envisaged in MFMA section 46). Short-term borrowings, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i></p>				
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
<p><i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA LBS.</i></p>				
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 21 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes	
41	6.14	NEISA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	
<p><i>Note: In seeking the 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 NEISA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be provided by the relevant provinces for supporting an external resolution as envisaged in Chapter 3 of the Managerial Systems Act, 2005, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wide support of Eskom, Eskom will not agree here to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i></p>				
PT: HQD/ NT / MM Name: G.F. Matthee				
Signature of HQD/ NT/ MM: 				
Date: 13-Jun-25				

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		District		Code Description					
WCO12		West Coast		Cederberg						

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

[illegible]

Figure 6: Provincial Treasury Compliance Assessment

The figure above reflects the Provincial Treasury's compliance score for the previous month. In accordance with PT's assessment, the Municipality scored compliance of 93% for April 2025.

1.3.3.4 Collection Rate Information

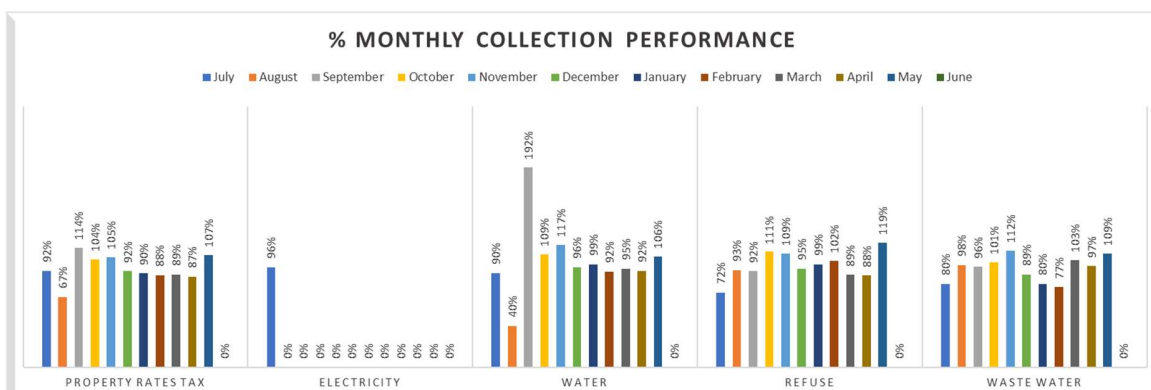


Figure 7: Monthly Collection Performance per service

National Treasury				Municipal Details																
Municipal Debt Relief																				
MFMA Circular No. 124																				
Municipal Finance Management Act No. 56 of 2003																				
				Western Cape																
Code		District		Municipality		Period Monitored		No. Of Wards												
WC012				Cederberg		2005		6												
Collection Rate Assessment																				
Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2	Summary - Quarter 3				Q3	Summary - Quarter 4				Q4
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1 Collection for whole demarcation	67 127 640	58 990 204	8 137 435	88%	88%	54 264 141	54 471 807	(207 666)	100%	100%	57 184 121	50 992 840	6 271 481	89%	89%	57 094 132	50 992 200	1 042 133	97%	97%
2 Collection excl Eskom supplied areas	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3 Collection: Property Rates	23 774 941	20 242 030	3 532 911	85%	85%	16 270 840	17 489 680	(1 198 736)	107%	107%	16 637 728	15 964 188	633 540	99%	99%	10 811 680	10 719 037	92 632	99%	99%
4 Total average collection: Electricity (Municipal supplied areas)	26 609 207	24 921 030	1 688 164	94%	94%	21 138 821	22 230 720	(1 091 908)	105%	105%	20 432 751	19 642 662	790 070	98%	98%	14 262 301	14 746 340	(483 940)	103%	103%
5 Total average collection: Water	7 351 718	6 961 413	390 305	95%	95%	7 378 161	7 336 700	41 462	99%	99%	9 724 719	8 320 383	1 404 337	88%	88%	5 340 178	5 051 276	(181 088)	103%	103%
6 Total average collection: Wastewater	3 932 864	2 911 934	1 020 930	74%	74%	3 788 745	3 140 821	638 924	83%	83%	3 965 263	3 064 257	821 006	79%	79%	2 540 142	2 273 328	236 916	91%	91%
7 Total average collection: Refuse	3 381 103	2 665 980	715 123	79%	79%	3 380 255	2 939 576	439 679	88%	88%	3 537 716	2 841 265	696 451	80%	80%	2 285 604	2 051 133	234 471	90%	90%
8 Total average collection: Interest	2 084 706	1 520 026	564 680	68%	68%	2 287 311	1 396 188	942 123	58%	58%	2 916 362	1 179 885	1 737 077	40%	40%	1 890 337	762 009	1 128 278	40%	40%

Figure 8: Collection Rate per Quarter

Collection Rate Assessment												
Total Aggregate Collection			11 May - Reporting for April in May					Summary - Quarter 4				Q1
			Billing For April	Collection in May	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
ction for whole demarcation			18 332 754	19 707 378	552 784	107%		37 094 332	36 052 200	1 042 133	97%	97%
ction <u>excl Eskom supplied areas</u>			-	-	-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!
ction: Property Rates			5 286 987	5 620 210	0	106%		10 811 669	10 719 037	92 632	99%	99%
4.Total average collection: Electricity (Municipal supplied areas)			7 015 847	8 370 675	0	119%		14 262 301	14 745 348	(481 046)	103%	103%
I average collection: Water			2 693 000	2 932 357	0	109%		5 340 178	5 501 276	(161 098)	103%	103%
I average collection: Wastewater			1 253 218	1 240 237	12 985	99%		2 504 242	2 273 326	230 916	91%	91%
I average collection: Refuse			1 159 326	1 090 005	69 321	94%		2 285 604	2 051 153	234 451	90%	90%
Total average collection: Interest			924 376	453 894	470 482	49%		1 890 337	762 059	1 128 278	40%	40%
Complete This Section							Quarter 4 Performance Per Ward					
			11 May								Q4	
Services	Electricity Supplier	Ward Name & Number	Billing For April	Collection in May	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection		
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	375 899	309 518	66 381	82%	751 921	601 441	150 480	80%	80%	
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	
Water			2 840	2 840	-	100%	7 280	7 276	4	100%	100%	
Refuse			3 359	2 779	580	83%	6 719	5 558	1 160	83%	83%	
Waste Water			1 702	1 702	-	100%	6 190	5 726	464	93%	93%	
Interest			76 456	9 422	67 034	12%	151 975	28 708	123 268	19%	19%	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	889 748	871 866	17 882	98%	1 749 991	1 799 540	(49 549)	103%	103%	
Electricity			2 506 444	2 453 944	52 500	98%	4 964 165	4 946 133	18 032	100%	100%	
Water			640 535	704 571	0	110%	1 163 032	1 347 082	(184 050)	116%	116%	
Refuse			262 352	253 108	9 243	96%	486 568	488 639	(2 071)	100%	100%	
Waste Water			306 876	305 962	914	100%	547 645	578 791	(31 145)	106%	106%	
Interest			111 545	80 535	31 010	72%	191 439	125 323	66 116	65%	65%	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 348 331	1 564 138	0	116%	2 780 882	2 840 532	(59 650)	102%	102%	
Electricity			3 807 794	4 946 440	0	130%	7 751 868	7 959 926	(208 058)	103%	103%	
Water			1 067 535	1 271 162	0	119%	2 281 908	2 264 515	17 393	99%	99%	
Refuse			430 424	449 680	0	104%	859 494	813 122	46 372	95%	95%	
Waste Water			536 086	577 096	0	108%	1 093 474	1 008 749	84 725	92%	92%	
Interest			298 428	149 412	149 016	50%	583 034	233 848	349 186	40%	40%	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	507 454	637 079	0	126%	1 260 669	1 385 020	(124 351)	110%	110%	
Electricity			33 362	356 219	0	1068%	278 368	662 952	(384 584)	238%	238%	
Water			383 370	388 583	0	101%	661 187	724 340	(63 153)	110%	110%	
Refuse			186 744	144 832	41 911	78%	375 410	261 971	113 439	70%	70%	
Waste Water			159 144	135 323	23 821	85%	327 934	225 231	102 702	69%	69%	
Interest			199 677	98 674	101 003	49%	419 568	164 199	255 369	39%	39%	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 384 246	1 473 708	0	106%	2 759 593	2 667 524	92 069	97%	97%	
Electricity			666 339	608 243	58 096	91%	1 264 207	1 168 835	95 462	92%	92%	
Water			598 323	591 296	7 027	99%	1 225 957	1 182 682	43 274	98%	98%	
Refuse			268 216	238 263	29 953	89%	540 952	479 766	61 186	89%	89%	
Waste Water			239 618	219 731	19 887	92%	510 396	448 953	61 443	88%	88%	
Interest			206 936	104 471	102 465	50%	413 738	175 691	238 046	42%	42%	
Property Rates Tax	Eskom supplied	Ward 6	781 309	763 901	17 408	98%	1 508 614	1 424 981	83 633	94%	94%	
Electricity			1 908	5 829	0	306%	3 603	7 502	(3 899)	208%	208%	
Water			398	(26 095)	26 493	-6564%	816	(24 619)	25 435	-3017%	-3017%	
Refuse			8 231	1 342	6 889	16%	16 462	2 097	14 365	13%	13%	
Waste Water			9 791	423	9 369	4%	18 604	5 876	12 728	32%	32%	
Interest			31 335	11 380	19 955	36%	130 583	34 291	96 292	26%	26%	

Figure 9: Monthly Collection

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

1.3.3.5 Indigent Information



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

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

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 Current Financial Year				Select Year Monitored											
			Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																	
Water: (Include ALL indigent households also in Eskom supplied areas)																		
Indigent HH's with piped water inside dwelling						2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325	2 112	2 282	2 306		
Indigent HH's with piped water inside yard (but not in dwelling)																		
Indigent HH's using public tap (at least min service level)	2																	
Indigent HH's with other water supply (at least min service level)	4																	
Total no. of indigent HH's receiving Minimum Service Level and Above sub-total			-	-	-	-	2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325	2 112	2 282	2 306	-
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																		
Total no. of indigent HH's receiving - Below Minimum Service Level sub-total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5		-	-	-	-	2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325	2 112	2 282	2 306	-
Status of Water meters:																		
Number of indigent HH's with prepaid Water																		
Number of indigent HH's with conventional metered Water						2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325	2 112	2 108	2 130		
Number of indigent HH's NOT metered currently - Water																		
Number of indigent HH's with NO Water supply - No metering																		
Total number of registered indigent households	10		-	-	-	-	2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325	2 112	2 108	2 130	-
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 kilolitre 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			-	-	-	-	5	27	6	6	2	2	2	2	2	2	2	-
Indigent HH's with Electricity (< min service level)						2 071	2 109	2 166	2 172	2 260	2 278	2 289	2 297	2 318	2 259	2 276		
Indigent HH's with Electricity - prepaid (< min service level)																		
Indigent HH's with other energy sources																		
Total no. of indigent HH's receiving - Below Minimum Service Level sub-total			-	-	-	-	2 076	2 136	2 172	2 178	2 262	2 280	2 291	2 299	2 320	2 261	2 278	-
Total number of registered indigent households	5		-	-	-	-	2 076	2 136	2 172	2 178	2 262	2 280	2 291	2 299	2 320	2 261	2 278	-
Status of Electricity meters:																		
Number of indigent HH's with prepaid Electricity						2 071	2 109	2 166	2 172	2 260	2 278	2 289	2 297	2 318	2 259	2 276		
Number of indigent HH's with conventional metered Electricity						5	27	6	6	2	2	2	2	2	2	2	2	
Number of indigent HH's NOT metered currently - Electricity																		
Number of indigent HH's with other energy sources - No metering																		
Total number of registered indigent households	12		-	-	-	-	2 076	2 136	2 172	2 178	2 262	2 280	2 291	2 299	2 320	2 261	2 278	-
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 kilolitre per household per month)						2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325	2 112	2 108	2 130		
Electricity/other energy (50kwh per household per month)						2 076	2 136	2 166	2 172	2 260	2 278	2 289	2 297	2 320	2 259	2 276		
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																		
Water (6 kilolitre 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 kilolitre 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 (kilolitre per household per month)						6	6	6	6	6	6	6	6	6	6	6	6	
Sanitation (kilolitre per household per month)						245	245	245	245	245	245	245	245	245	245	245	245	
Sanitation (Rand per household per month)						50	50	50	50	50	50	50	50	50	50	50	50	
Electricity (kwh per household per month)						50	50	50	50	50	50	50	50	50	50	50	50	
Refuse (average litres per week)						240	240	240	240	240	240	240	240	240	240	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 kilolitre per indigent household per month)	15																	
Sanitation (in excess of free sanitation service to indigent households)	16																	
Electricity/other energy (in excess of 50 kwh per indigent household per month)																		
Refuse (in excess of one removal a week for indigent households)																		
Municipal Housing - rental rebates																		
Housing - top structure subsidies																		
Other	6																	
Total revenue cost of subsidised services provided			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Figure 10: Indigents information per month

1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2021/2022					
Reconciliation Period	Quarter 4					
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 681000,00	222 681000,00	-
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	-
	<u>10640</u>	<u>10640</u>	<u>0</u>	<u>9 530 861000,00</u>	<u>9 530 861000,00</u>	<u>-</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	2 815 589	2 870 010	- 54 421	8 446 767,14	8 610 031,41	- 163 264,27
Industrial	7 191	7 191	0	21574,27	21574,26	0,01
Business and Commercial	1552 362	1367 982	184 380	4 657 084,75	4 103 944,56	553 140,19
Agricultural	13 18 551	1051228	267 323	3 955 651,57	3 153 683,67	801967,90
Mining	-	-	-	-	-	-
State Owned for Public Purpose	346 847	97 842	249 005	1040 541,55	293 526,00	747 015,55
PSI	20 625	55 842	- 35 217	61875,58	167 525,16	- 105 649,58
PBO	3 509	3 072	437	10 526,88	9 216,66	1310,22
Multi Use	-	-	-	-	-	-
Vacant	235 777	149 590	86 187	707 331,52	448 770,21	258 561,31
POW	-	-	-	-	-	-
Municipal	-	2 212	- 2 212	-	6 636,69	- 6 636,69
Other	-	119	- 119	-	357,81	- 357,81
Total	<u>R6 300 451,09</u>	<u>R5 605 088,81</u>	<u>R695 362,28</u>	<u>18 901353,27</u>	<u>16 815 266,43</u>	<u>2 086 086,84</u>

Figure 11: Property Rates Reconciliation

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

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

Action Plan -													
Ref	Item	Details	Responsible Official	Targeted Date	Remedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining		
1	Indigent customers	The census tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	NT	31/06/2023	NT should assist on this matter	Not Yet Started	To report to NT	customer with Acc num 379785	In Place and Archived	2025/06/13	#VALUE!		
2	Vacant stands for churches	The tool holds all the vacant stands belonging to churches	NT	21/06/2023	NT should assist on this matter	Not Yet Started	To report to NT	Acc num 279000	In Place and Archived	2025/06/13	#VALUE!		
3	Agriculture properties	Most of the Agricultural properties, are not been billed by the municipality on monthly basis, due to once off billing made at the beginning of the year.	Revenue	31/03/2023	Municipality to check the billing on the financial system	Completed	Municipality to rectify the error	Acc num 280781	In Place and Archived	2025/06/13	#VALUE!		
4		The tool do not recognize the once off billing made by the municipality in July 2024.		31/05/2023	Confirmation of once off billing done	Completed	Confirmation of once off billing done		In Place and Archived	2025/06/13	#VALUE!		
5		audit was done to confirm the once off billing made at the beginning of the year, hence we still experiencing the variances between the valuation roll and billing.		31/05/2023	Confirmation of once off billing done	Completed	Confirmation of once off billing done		In Place and Archived	2025/06/13	#VALUE!		
6										2025/06/13	-45821		
7										2025/06/13	-45821		
8										2025/06/13	-45821		
Intervention /Assistance Required													
Ref	Item	Details of Assistance Required	Responsible Official	Targeted Date	Details of Assistance Provided	Status	Comments	POE	POE Status	Today's Date	Period remaining		
1	Indigent customers	The census tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	NT	31/06/2023	The tool should allow the municipality to capture the rebates offerings to the customers, especially indigent.	Not Yet Started	NT to assist	customer with Acc num 379785	Not Yet Started	2025/06/13	#VALUE!		
2						Ongoing Activity			Select from Drop Down	2025/06/13	-45821		
Long Term Goal /Planned/Deliverables /Key Achievements Mapping Dashboard													
Ref	IdA	Details	Comments										
1	Primary Keys	GP/ /SG Coordinates are the Ideal -Where these are not Feasible then an internally generated Property ID unique to each Property Must be used in the Approved Gv and System											
2	Properties Under	Properties in Registered in the Name of the Municipality Must be categorized as Municipal in the Approved Gv											
3	Property Category	The Approved Gv must Possess only those Property Categories That are Defined in the MPRA											
4	Property Category	The System Must Reflect the Approved Gv Property Categories as is the Sub-categories as then be used in other columns											
5	Approved Gv	To Include a Column for Indicating State Owned Properties											
5	Approved Gv	To Include a Column for Indicating State Owned Properties											
5	Approved Gv	To Include a Column for Indicating State Owned Properties											
6													
14													

Figure 12: Property Rates Variances Action Plan

1.3.3.7 Reconciliation of payments to Bulk Suppliers

Payment per mSCOA Data String M11								
Payment per mSCOA Data Strings						10 763 922,39		
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 09 June 2025
6627012482	Eskom	Bulk Purchases	17-04-2025	17-05-2025	15-05-2025	1 789 473,39	M10	M11 String
6779486465	Eskom	Bulk Purchases	17-04-2025	17-05-2025	15-05-2025	3 671 714,22	M10	M11 String
8260124924	Eskom	Bulk Purchases	23-04-2025	23-05-2025	21-05-2025	668 131,48	M10	M11 String
9571810478	Eskom	Bulk Purchases	22-04-2025	22-05-2025	21-05-2025	4 072 670,67	M10	M11 String
5633644454	Eskom	Bulk Purchases	22-04-2025	22-05-2025	15-05-2025	547 809,09	M10	M11 String
5421499776	Eskom	Bulk Purchases	07-05-2025	02-06-2025	29-05-2025	10 504,40	M10	M11 String
8774598833	Eskom	Bulk Purchases	09-05-2025	09-06-2025	05-06-2025	3 619,14	M10	M11 String
						10 763 922,39		
Difference						-		
Internal usage not included in Bulk Electricity Payments String								
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 09 June 2025
5377939292	Eskom	Bulk Purchases	16-04-2025	16-05-2025	15-05-2025	6 007,30		
9581081208	Eskom	Bulk Purchases	22-04-2025	17-05-2025	15-05-2025	3 168,99		
6897791850	Eskom	Bulk Purchases	24-04-2025	19-05-2025	15-05-2025	3 567,65		
8926469644	Eskom	Bulk Purchases	25-04-2025	20-05-2025	15-05-2025	6 341,34		
9622581180	Eskom	Bulk Purchases	25-04-2025	20-05-2025	15-05-2025	10 191,10		
6983620040	Eskom	Bulk Purchases	16-04-2025	16-05-2025	15-05-2025	23 402,92		
5710236842	Eskom	Bulk Purchases	16-04-2025	16-05-2025	15-05-2025	65 445,90		
6829354180	Eskom	Bulk Purchases	24-04-2025	19-05-2025	15-05-2025	56 461,47		
5001886097	Eskom	Bulk Purchases	07-05-2025	02-06-2025	29-05-2025	1 718,76		
7460413421	Eskom	Bulk Purchases	07-05-2025	02-06-2025	29-05-2025	3 924,41		
9251775291	Eskom	Bulk Purchases	10-05-2025	09-06-2025	05-06-2025	125 493,08		
8287424551	Eskom	Bulk Purchases	12-05-2025	11-06-2025	05-06-2025	250 153,97		
						555 876,89		

Figure 13: mSCOA Reconciliation

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

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:												
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end:	
1	6627012482	Eskom	Bulk Purchases	17-04-2025	17-05-2025	15-05-2025	1 789 473.39	1 789 473.39	-	M10	M11 String	
2	6779498465	Eskom	Bulk Purchases	17-04-2025	17-05-2025	15-05-2025	3 671 714.22	3 671 714.22	-	M10	M11 String	
3	8260124924	Eskom	Bulk Purchases	22-04-2025	22-05-2025	21-05-2025	968 131.49	968 131.49	-	M10	M11 String	
4	9571810478	Eskom	Bulk Purchases	22-04-2025	22-05-2025	21-05-2025	4 072 670.67	4 072 670.67	-	M10	M11 String	
5	5633644454	Eskom	Bulk Purchases	22-04-2025	22-05-2025	15-05-2025	547 809.09	547 809.09	-	M10	M11 String	
6	5001886097	Eskom	Bulk Purchases	04-04-2025	29-04-2025	25-04-2025	1 406.25	1 406.25	-	M10	Internal Usage not included in string	
7	7039295180	Eskom	Bulk Purchases				Account closed					
8	9871219263	Eskom	Bulk Purchases				Account closed					
9	9251775291	Eskom	Bulk Purchases	10-04-2025	10-05-2025	08-05-2025	132 421.42	132 421.42	-	M10	Internal Usage not included in string	
10	8287424551	Eskom	Bulk Purchases	11-04-2025	12-05-2025	08-05-2025	239 913.79	239 913.79	-	M10	Internal Usage not included in string	
11	5377939292	Eskom	Bulk Purchases	16-04-2025	16-05-2025	15-05-2025	6 007.30	6 007.30	-	M10	Internal Usage not included in string	
12	9000556662	Eskom	Bulk Purchases	08-04-2025	08-05-2025	07-05-2025	2 682.72	2 682.72	-	M10	M10 String	
13	9681081208	Eskom	Bulk Purchases	22-04-2025	17-05-2025	15-05-2025	3 168.99	3 168.99	-	M10	Internal Usage not included in string	
14	6897791850	Eskom	Bulk Purchases	24-04-2025	19-05-2025	15-05-2025	3 567.65	3 567.65	-	M10	Internal Usage not included in string	
15	8629469644	Eskom	Bulk Purchases	25-04-2025	20-05-2025	15-05-2025	6 341.34	6 341.34	-	M10	Internal Usage not included in string	
16	7486207260	Eskom	Bulk Purchases	04-04-2025	29-04-2025		24 746.74		-24 746.74	M10	Account in credit	
17	9792412008	Eskom	Bulk Purchases	19-04-2025	14-05-2025	08-05-2025	69 470.70	69 470.70	-	M10	Internal Usage not included in string	
18	7460413421	Eskom	Bulk Purchases	04-04-2025	29-04-2025	25-04-2025	3 210.88	3 210.88	-	M10	Internal Usage not included in string	
19	9622581180	Eskom	Bulk Purchases	25-04-2025	20-05-2025	15-05-2025	10 191.10	10 191.10	-	M10	Internal Usage not included in string	
20	6983620040	Eskom	Bulk Purchases	16-04-2025	16-05-2025	15-05-2025	23 402.92	23 402.92	-	M10	Internal Usage not included in string	
21	5710236842	Eskom	Bulk Purchases	16-04-2025	16-05-2025	15-05-2025	65 445.90	65 445.90	-	M10	Internal Usage not included in string	
22	6829354180	Eskom	Bulk Purchases	24-04-2025	19-05-2025	15-05-2025	56 461.47	56 461.47	-	M10	Internal Usage not included in string	
23	5421499776	Eskom	Bulk Purchases	04-04-2025	29-04-2025	25-04-2025	8 357.26	8 357.26	-	M10	M10 String	
24	8774598633	Eskom	Bulk Purchases	15-04-2025	15-05-2025	08-05-2025	3 886.75	3 886.75	-	M10	M10 String	
							11 360 985.55	11 385 735.29	-24 746.74			
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: 09 June 2025	
1	6627012482	Eskom	Bulk Purchases	19-05-2025	18-06-2025	12-06-2025	1 749 502.90	1 749 502.90	-	M11	Not yet due at reporting date	
2	6779498465	Eskom	Bulk Purchases	19-05-2025	18-06-2025	12-06-2025	3 600 477.41	3 600 477.41	-	M11	Not yet due at reporting date	
3	8260124924	Eskom	Bulk Purchases	19-05-2025	18-06-2025	12-06-2025	628 949.20	628 949.20	-	M11	Not yet due at reporting date	
4	9571810478	Eskom	Bulk Purchases	21-05-2025	20-06-2025		4 045 818.28		4 045 818.28	M11	Not yet due at reporting date	
5	5633644454	Eskom	Bulk Purchases	21-05-2025	20-06-2025		491 301.09		491 301.09	M11	Not yet due at reporting date	
6	5001886097	Eskom	Bulk Purchases	07-05-2025	02-06-2025	29-05-2025	1 718.76	1 718.76	-	M11	Internal Usage not included in string	
7	7039295180	Eskom	Bulk Purchases				Account closed					
8	9871219263	Eskom	Bulk Purchases				Account closed					
9	9251775291	Eskom	Bulk Purchases	10-05-2025	09-06-2025	05-06-2025	125 493.08	125 493.08	-	M11	Internal Usage not included in string	
10	8287424551	Eskom	Bulk Purchases	12-05-2025	11-06-2025	05-06-2025	250 153.97	250 153.97	-	M11	Internal Usage not included in string	
11	5377939292	Eskom	Bulk Purchases	21-05-2025	20-06-2025		5 900.26		5 900.26	M11	Not yet due at reporting date	
12	9000556662	Eskom	Bulk Purchases	23-05-2025	23-06-2025		2 682.72		2 682.72	M11	M07 String	
13	9681081208	Eskom	Bulk Purchases	21-05-2025	17-06-2025	12-06-2025	3 393.11	3 393.11	-	M11	Not yet due at reporting date	
14	6897791850	Eskom	Bulk Purchases	21-05-2025	17-06-2025	12-06-2025	3 805.49	3 805.49	-	M11	Not yet due at reporting date	
15	8629469644	Eskom	Bulk Purchases	21-05-2025	17-06-2025	12-06-2025	16 789.13	16 789.13	-	M11	Not yet due at reporting date	
16	7486207260	Eskom	Bulk Purchases	07-05-2025	02-06-2025		19 883.72		-19 883.72	M11	Account in credit	
17	9792412008	Eskom	Bulk Purchases	21-05-2025	17-06-2025	12-06-2025	46 052.65	46 052.65	-	M11	Not yet due at reporting date	
18	7460413421	Eskom	Bulk Purchases	07-05-2025	02-06-2025	29-05-2025	3 924.41	3 924.41	-	M11	Internal Usage not included in string	
19	9622581180	Eskom	Bulk Purchases	28-05-2025	23-06-2025		11 246.44		11 246.44	M11	Not yet due at reporting date	
20	6983620040	Eskom	Bulk Purchases	17-05-2025	17-06-2025	12-06-2025	24 986.01	24 986.01	-	M11	Not yet due at reporting date	
21	5710236842	Eskom	Bulk Purchases	16-05-2025	16-06-2025	12-06-2025	64 845.73	64 845.73	-	M11	Not yet due at reporting date	
22	6829354180	Eskom	Bulk Purchases	21-05-2025	17-06-2025	12-06-2025	37 728.35	37 728.35	-	M11	Not yet due at reporting date	
23	5421499776	Eskom	Bulk Purchases	07-05-2025	02-06-2025	29-05-2025	10 504.40	10 504.40	-	M11	M11 String	
24	8774598633	Eskom	Bulk Purchases	09-05-2025	09-06-2025	05-06-2025	3 619.14	3 619.14	-	M11	M11 String	
							11 109 228.81	6 571 943.74	4 537 285.07			
Bulk Purchases Water proof of payment uploaded ito Cir 124 reporting:												
No	Account No.	Contract Acc No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month	
4	22109157	101686931	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025		3 497.26		3 497.26	M10	
5	22109184	101686971	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025		1 084.82		1 084.82	M10	
6	22107694	101696151	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025		761.69		761.69	M10	
7	22091807	101681401	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025		5 272.00		5 272.00	M10	
8	22091825	101681411	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025		3 650.51		3 650.51	M10	
9	22110797	100258300	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025		38 199.52		38 199.52	M10	
10	22107738	101697201	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025		604.08		604.08	M10	
11	22107747	101696169	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025		1 768.69		1 768.69	M10	
12	22107747	101696176	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025		218.45		218.45	M10	
12	22109175	101696231	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025		175.87		175.87	M10	
13	22109371	101687121	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025		162.25		162.25	M10	
										64 253.45	-	64 091.20

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

The figures above display the invoice amounts, invoice date and payment date to determine whether bulk suppliers have been paid within 30 days as prescribed. Proof of invoices and payments are also loaded onto GoMuni as it is too large to include in this report.

1.3.4 Material variances from SDBIP

None

1.3.5 Remedial or Corrective Steps

No steps need to be taken.

1.4 In-year Budget Statement Tables

As per section 9 of the MBRR Schedule C attachment, the in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely -

- (a) Table C1 S71 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement - Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement - Financial Position
- (g) Table C7 Monthly Budget Statement - Cash Flow

Section 11 states that Supporting information, charts and explanations of trends anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

Table 4: C1 Monthly Budget Statement Summary

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - M11 May									
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	5 599	69 144	68 650	495	1%	74 729
Service charges	190 639	199 058	210 785	19 020	189 752	191 851	(2 100)	-1%	210 785
Investment revenue	5 191	1 150	7 486	1 015	8 634	6 123	2 511	41%	7 486
Transfers and subsidies - Operational	115 294	94 462	113 478	2 901	99 927	102 890	(2 963)	(0)	113 478
Other own revenue	69 155	80 822	85 074	13 603	70 614	77 488	(6 875)	-9%	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	491 552	42 139	438 070	447 002	(8 932)	-2%	491 552
Employee costs	130 819	149 110	142 683	11 198	126 379	131 602	(5 223)	-4%	142 683
Remuneration of Councillors	6 081	6 502	6 506	526	5 869	5 693	176	3%	6 506
Depreciation and amortisation	42 207	31 439	32 968	2 092	25 998	30 042	(4 045)	-13%	32 968
Interest	14 961	11 926	12 792	681	9 449	11 625	(2 176)	-19%	12 792
Inventory consumed and bulk purchases	116 430	125 072	140 563	10 122	113 523	127 284	(13 761)	-11%	140 563
Transfers and subsidies	198	220	220	124	150	183	(33)	-18%	220
Other expenditure	134 672	126 892	155 635	12 052	115 686	138 382	(22 696)	-16%	155 635
Total Expenditure	445 369	451 160	491 368	36 795	397 054	444 811	(47 757)	-11%	491 368
Surplus/(Deficit)	8 602	330	184	5 344	41 016	2 192	38 825	1771%	184
Transfers and subsidies - capital (monetary allocations)	26 280	60 734	64 944	5 382	21 759	58 905	##...	-63%	64 944
Transfers and subsidies - capital (in-kind)	5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	40 432	61 064	65 128	10 726	62 776	61 096	1 679	3%	65 128
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	40 432	61 064	65 128	10 726	62 776	61 096	1 679	3%	65 128
Capital expenditure & funds sources									
Capital expenditure	41 662	80 568	88 748	8 043	29 567	81 661	(52 094)	-64%	88 748
Capital transfers recognised	26 280	60 734	64 944	4 578	21 759	58 776	(37 017)	-63%	64 944
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 383	19 834	23 805	3 465	7 808	22 885	(15 077)	-66%	23 805
Total sources of capital funds	41 662	80 568	88 748	8 043	29 567	81 661	(52 094)	-64%	88 748
Financial position									
Total current assets	123 084	54 183	110 946		191 649				110 946
Total non current assets	684 008	862 005	738 092		687 041				738 092
Total current liabilities	105 357	40 370	85 397		105 036				85 397
Total non current liabilities	123 166	135 968	119 945		131 927				119 945
Community wealth/Equity	578 568	739 850	643 696		641 726				643 696
Cash flows									
Net cash from (used) operating	80 491	90 941	76 012	(2 612)	104 811	99 148	(5 663)	-6%	76 012
Net cash from (used) investing	(46 273)	(80 568)	(88 348)	(8 036)	(29 031)	(27 853)	1 178	-4%	(88 348)
Net cash from (used) financing	(1 738)	(1 747)	(1 799)	(668)	(1 806)	(1 360)	446	-33%	(1 799)
Cash/cash equivalents at the month/year end	61 258	10 155	47 123	135 233	135 233	131 193	(4 039)	-3%	47 123
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	19 891	8 628	6 034	5 364	4 269	4 187	27 575	81 245	157 193
Creditors Age Analysis									
Total Creditors	14 673	64	-	49	-	-	1 020	-	15 806

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		164 107	157 067	158 117	8 430	147 042	144 905	2 138	1%	158 117
Executive and council		53 691	56 582	54 092	–	54 092	49 875	4 217	8%	54 092
Finance and administration		110 415	100 485	104 025	8 430	92 950	95 030	(2 079)	-2%	104 025
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		48 307	63 376	70 875	13 171	58 406	64 102	(5 697)	-9%	70 875
Community and social services		7 920	15 149	10 774	1 508	7 037	10 393	(3 356)	-32%	10 774
Sport and recreation		3 031	3 600	3 070	97	2 916	2 876	40	1%	3 070
Public safety		32 537	34 847	45 445	11 007	41 689	40 421	1 268	3%	45 445
Housing		4 819	9 780	11 587	559	6 763	10 412	(3 649)	-35%	11 587
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		9 813	6 560	8 963	529	7 343	8 018	(675)	-8%	8 963
Planning and development		2 513	2 095	2 168	(48)	2 583	1 979	605	31%	2 168
Road transport		7 299	4 465	6 795	577	4 760	6 040	(1 280)	-21%	6 795
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		263 574	285 222	318 540	25 391	247 038	288 882	(41 843)	-14%	318 540
Energy sources		166 072	166 652	188 322	14 672	156 899	170 384	(13 486)	-8%	188 322
Water management		40 835	78 784	66 539	7 158	39 917	62 150	(22 233)	-36%	66 539
Waste water management		30 274	21 174	42 885	2 408	33 246	37 541	(4 295)	-11%	42 885
Waste management		26 393	18 612	20 793	1 153	16 976	18 806	(1 829)	-10%	20 793
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	485 801	512 224	556 496	47 521	459 829	505 907	(46 078)	-9%	556 496
Expenditure - Functional										
<i>Governance and administration</i>		121 832	123 752	127 452	8 743	100 837	114 662	(13 825)	-12%	127 452
Executive and council		13 539	13 899	13 775	986	12 374	12 070	303	3%	13 775
Finance and administration		107 178	108 639	112 445	7 648	87 371	101 470	(14 099)	-14%	112 445
Internal audit		1 115	1 215	1 232	110	1 092	1 122	(30)	-3%	1 232
<i>Community and public safety</i>		65 436	78 357	83 185	7 420	71 017	75 701	(4 684)	-6%	83 185
Community and social services		9 409	12 758	11 825	725	8 059	10 737	(2 678)	-25%	11 825
Sport and recreation		12 695	14 485	13 303	1 060	11 350	12 332	(982)	-8%	13 303
Public safety		39 158	44 657	52 027	4 915	46 204	47 052	(848)	-2%	52 027
Housing		4 174	6 457	6 030	720	5 404	5 580	(176)	-3%	6 030
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		27 159	30 190	28 304	2 044	25 689	26 069	(380)	-1%	28 304
Planning and development		11 803	12 809	12 034	845	10 874	10 996	(122)	-1%	12 034
Road transport		15 356	17 381	16 270	1 200	14 815	15 073	(257)	-2%	16 270
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		230 941	218 861	252 426	18 587	199 510	228 379	(28 869)	-13%	252 426
Energy sources		152 780	136 679	164 848	12 364	135 494	148 758	(13 264)	-9%	164 848
Water management		39 390	33 757	31 613	2 162	24 589	29 228	(4 640)	-16%	31 613
Waste water management		20 930	22 233	25 650	2 134	21 826	23 084	(1 258)	-5%	25 650
Waste management		17 841	26 193	30 316	1 927	17 601	27 309	(9 707)	-36%	30 316
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	445 369	451 160	491 368	36 795	397 054	444 811	(47 757)	-11%	491 368
Surplus/ (Deficit) for the year		40 432	61 064	65 128	10 726	62 776	61 096	1 679	0,0274872	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) - M11 May										
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	1									
Vote 1 - Executive and Council		53 391	56 582	54 092	–	54 092	49 875	4 217	8,5%	54 092
Vote 2 - Office of Municipal Manager		300	–	500	–	–	400	(400)	-100,0%	500
Vote 3 - Financial Administrative Services		107 076	97 847	100 266	8 239	90 146	91 704	(1 558)	-1,7%	100 266
Vote 4 - Community Development Services		8 034	17 237	12 890	1 674	8 965	12 329	(3 363)	-27,3%	12 890
Vote 5 - Corporate and Strategic Services		784	489	1 110	14	810	956	(146)	-15,2%	1 110
Vote 6 - Planning and Development Services		2 655	2 095	2 168	(48)	2 583	1 979	605	30,6%	2 168
Vote 7 - Public Safety		39 136	39 373	49 474	11 328	45 479	44 173	1 306	3,0%	49 474
Vote 8 - Electricity		166 072	166 652	188 322	14 672	156 899	170 384	(13 486)	-7,9%	188 322
Vote 9 - Waste Management		26 393	18 612	20 793	1 153	16 976	18 806	(1 829)	-9,7%	20 793
Vote 10 - Waste Water Management		30 274	21 174	41 685	2 362	33 200	36 581	(3 382)	-9,2%	41 685
Vote 11 - Water		40 835	78 784	66 539	7 158	39 917	62 150	(22 233)	-35,8%	66 539
Vote 12 - Housing		4 819	9 780	11 587	559	6 763	10 412	(3 649)	-35,0%	11 587
Vote 13 - Road Transport		3 000	–	4 000	314	1 082	3 283	(2 200)	-67,0%	4 000
Vote 14 - Sports and Recreation		3 031	3 600	3 070	97	2 916	2 876	40	1,4%	3 070
Total Revenue by Vote	2	485 801	512 224	556 496	47 521	459 829	505 907	(46 078)	-9,1%	556 496
Expenditure by Vote	1									
Vote 1 - Executive and Council		8 750	9 477	9 313	645	8 366	7 989	377	4,7%	9 313
Vote 2 - Office of Municipal Manager		16 226	16 274	15 728	1 674	12 612	14 324	(1 712)	-12,0%	15 728
Vote 3 - Financial Administrative Services		72 238	73 914	76 223	3 937	57 228	68 451	(11 223)	-16,4%	76 223
Vote 4 - Community Development Services		10 583	11 246	10 255	835	9 254	9 525	(270)	-2,8%	10 255
Vote 5 - Corporate and Strategic Services		21 688	22 272	24 140	2 198	20 335	21 922	(1 587)	-7,2%	24 140
Vote 6 - Planning and Development Services		11 090	11 221	11 342	852	10 255	10 383	(128)	-1,2%	11 342
Vote 7 - Public Safety		43 398	51 468	58 241	5 221	49 510	52 597	(3 087)	-5,9%	58 241
Vote 8 - Electricity		152 780	136 679	164 848	12 364	135 494	148 758	(13 264)	-8,9%	164 848
Vote 9 - Waste Management		17 841	26 193	30 316	1 927	17 601	27 309	(9 707)	-35,5%	30 316
Vote 10 - Waste Water Management		19 598	20 452	23 818	1 996	20 656	21 441	(785)	-3,7%	23 818
Vote 11 - Water		39 390	33 757	31 613	2 162	24 589	29 228	(4 640)	-15,9%	31 613
Vote 12 - Housing		4 174	6 457	6 030	720	5 404	5 580	(176)	-3,2%	6 030
Vote 13 - Road Transport		14 917	17 265	16 198	1 204	14 400	14 973	(573)	-3,8%	16 198
Vote 14 - Sports and Recreation		12 695	14 485	13 303	1 060	11 350	12 332	(982)	-8,0%	13 303
Total Expenditure by Vote	2	445 369	451 160	491 368	36 795	397 054	444 811	(47 757)	-10,7%	491 368
Surplus/ (Deficit) for the year	2	40 432	61 064	65 128	10 726	62 776	61 096	1 679	2,7%	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) - M11 May										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		127 401	135 874	149 631	11 716	131 606	135 557	(3 951)	-3%	149 631
Service charges - Water		32 781	33 443	32 777	4 943	31 909	30 123	1 786	6%	32 777
Service charges - Waste Water Management		16 351	15 305	14 664	1 209	13 511	13 517	(5)	0%	14 664
Service charges - Waste management		14 106	14 436	13 713	1 152	12 725	12 655	71	1%	13 713
Sale of Goods and Rendering of Services		4 560	4 926	4 611	231	4 905	4 263	642	15%	4 611
Agency services		4 300	4 465	3 995	309	3 724	3 717	7	0%	3 995
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 117	6 698	6 768	633	6 428	6 196	232	4%	6 768
Interest from Current and Non Current Assets		5 191	1 150	7 486	1 015	8 634	6 123	2 511	41%	7 486
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		970	784	748	68	662	690	(28)	-4%	748
Licence and permits		11	12	2	-	2	3	(1)	-21%	2
Operational Revenue		846	527	336	232	987	330	657	199%	336
Non-Exchange Revenue										
Property rates		73 693	75 998	74 729	5 599	69 144	68 650	495	1%	74 729
Surcharges and Taxes		-	1	1	-	-	1	(1)	-100%	1
Fines, penalties and forfeits		32 934	34 907	45 587	11 016	41 835	40 542	1 293	3%	45 587
Licence or permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		115 294	94 462	113 478	2 901	99 927	102 890	(2 963)	-3%	113 478
Interest earned from Receivables (Non-Exchange)		4 208	4 353	4 419	395	4 111	4 043	68	2%	4 419
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 629	4 601	3 957	718	7 960	3 702	4 257	115%	3 957
Gains on disposal of Assets		-	-	400	-	-	320	(320)	-100%	400
Other Gains		9 580	19 549	14 249	-	-	13 680	(13 680)	-100%	14 249
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		453 971	451 490	491 552	42 139	438 070	447 002	(8 932)	-2%	491 552
Expenditure By Type										
Employee related costs		130 819	149 110	142 683	11 198	126 379	131 602	(5 223)	-4%	142 683
Remuneration of councillors		6 081	6 502	6 506	526	5 869	5 693	176	3%	6 506
Bulk purchases - electricity		105 503	113 900	126 850	9 144	103 129	114 768	(11 639)	-10%	126 850
Inventory consumed		10 927	11 172	13 713	977	10 394	12 515	(2 121)	-17%	13 713
Debt impairment		50 384	54 088	62 980	6 824	56 473	56 694	(222)	0%	62 980
Depreciation and amortisation		42 207	31 439	32 968	2 092	25 998	30 042	(4 045)	-13%	32 968
Interest		14 961	11 926	12 792	681	9 449	11 625	(2 176)	-19%	12 792
Contracted services		56 827	27 732	47 158	3 944	32 864	41 597	(8 733)	-21%	47 158
Transfers and subsidies		198	220	220	124	150	183	(33)	-18%	220
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		26 796	37 712	43 037	1 284	26 350	37 264	(10 914)	-29%	43 037
Losses on Disposal of Assets		666	-	400	-	-	320	(320)	-100%	400
Other Losses		-	7 360	2 060	-	-	2 507	(2 507)	-100%	2 060
Total Expenditure		445 369	451 160	491 368	36 795	397 054	444 811	(47 757)	-11%	491 368
Surplus/(Deficit)		8 602	330	184	5 344	41 016	2 192	38 825	0	184
Transfers and subsidies - capital (monetary allocations)		26 280	60 734	64 944	5 382	21 759	58 905	(37 145)	(0)	64 944
Transfers and subsidies - capital (in-kind)		5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		40 432	61 064	65 128	10 726	62 776	61 096	1 679	0	65 128
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		40 432	61 064	65 128	10 726	62 776	61 096	1 679	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	10 726	62 776	61 096	1 679	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	10 726	62 776	61 096	1 679	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) - M11 May										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		2 185	-	1 478	191	191	1 183	(992)	-84%	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	-	-	-	500	(500)	-100%	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	12 897	12 897	-	-	9 672	(9 672)	-100%	12 897
Vote 12 - Housing		1 000	3 200	619	-	1 201	1 135	66	6%	619
Vote 13 - Road Transport		-	2 000	2 000	897	1 044	2 000	(956)	-48%	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	1 088	2 436	15 690	(13 254)	-84%	18 194
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		115	400	609	128	225	567	(342)	-60%	609
Vote 4 - Community Development Services		540	10 153	6 269	833	1 084	6 056	(4 972)	-82%	6 269
Vote 5 - Corporate and Strategic Services		1 261	1 071	1 021	341	618	1 031	(413)	-40%	1 021
Vote 6 - Planning and Development Services		1 227	500	5	4	4	(21)	25	-117%	5
Vote 7 - Public Safety		-	460	3 646	1	1	3 009	(3 007)	-100%	3 646
Vote 8 - Electricity		4 363	14 112	8 528	705	3 144	9 038	(5 894)	-65%	8 528
Vote 9 - Waste Management		12 997	-	4 955	-	-	3 964	(3 964)	-100%	4 955
Vote 10 - Waste Water Management		7 848	21 726	24 825	3 034	16 037	24 344	(8 307)	-34%	24 825
Vote 11 - Water		6 388	7 493	12 381	1 867	3 102	10 712	(7 610)	-71%	12 381
Vote 12 - Housing		2 063	2 736	6 664	-	2 155	5 878	(3 723)	-63%	6 664
Vote 13 - Road Transport		1 604	-	1 652	40	762	1 393	(632)	-45%	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	6 954	27 131	65 971	(38 840)	-59%	70 554
Total Capital Expenditure		41 662	80 568	88 748	8 043	29 567	81 661	(52 094)	-64%	88 748
Capital Expenditure - Functional Classification										
Governance and administration		1 377	1 471	1 630	469	843	1 598	(755)	-47%	1 630
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 377	1 471	1 630	469	843	1 598	(755)	-47%	1 630
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 675	16 549	17 198	835	4 441	16 078	(11 637)	-72%	17 198
Community and social services		540	10 153	7 401	833	1 084	6 948	(5 864)	-84%	7 401
Sport and recreation		72	-	-	-	-	-	-	-	-
Public safety		-	460	2 514	1	1	2 117	(2 115)	-100%	2 514
Housing		3 063	5 936	7 283	-	3 356	7 013	(3 658)	-52%	7 283
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 016	2 500	4 440	1 092	1 960	3 999	(2 039)	-51%	4 440
Planning and development		3 412	500	1 483	195	195	1 162	(967)	-83%	1 483
Road transport		1 604	2 000	2 957	897	1 765	2 837	(1 072)	-38%	2 957
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		31 595	60 048	65 481	5 647	22 324	59 986	(37 663)	-63%	65 481
Energy sources		4 363	15 432	9 728	705	3 144	10 238	(7 094)	-69%	9 728
Water management		6 388	20 389	25 277	1 867	3 102	20 384	(17 282)	-85%	25 277
Waste water management		7 848	21 726	25 520	3 075	16 078	24 901	(8 823)	-35%	25 520
Waste management		12 997	2 500	4 955	-	-	4 464	(4 464)	-100%	4 955
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	41 662	80 568	88 748	8 043	29 567	81 661	(52 094)	-64%	88 748
Funded by:										
National Government		17 601	47 842	46 837	2 747	15 693	42 434	(26 742)	-63%	46 837
Provincial Government		8 679	12 893	18 106	1 830	6 067	16 341	(10 275)	-63%	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	4 578	21 759	58 776	(37 017)	-63%	64 944
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		15 383	19 834	23 805	3 465	7 808	22 885	(15 077)	-66%	23 805
Total Capital Funding		41 662	80 568	88 748	8 043	29 567	81 661	(52 094)	-64%	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 - M11 May						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		61 258	10 155	47 123	135 233	47 123
Trade and other receivables from exchange transactions		27 011	27 244	35 727	17 661	35 727
Receivables from non-exchange transactions		13 217	8 679	17 596	19 378	17 596
Current portion of non-current receivables		–	363	1 296	–	1 296
Inventory		1 173	1 047	1 173	1 627	1 173
VAT		12 974	6 696	8 030	11 078	8 030
Other current assets		7 451	0	–	6 672	–
Total current assets		123 084	54 183	110 946	191 649	110 946
Non current assets						
Investments		–	–	–	–	–
Investment property		74 265	74 207	74 212	74 216	74 212
Property, plant and equipment		606 140	787 281	661 830	609 759	661 830
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		706	445	451	706	451
Trade and other receivables from exchange transactions		2 896	72	1 600	2 359	1 600
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		684 008	862 005	738 092	687 041	738 092
TOTAL ASSETS		807 091	916 188	849 038	878 689	849 038
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		1 969	474	12 918	(19)	12 918
Consumer deposits		3 177	3 238	3 168	3 358	3 168
Trade and other payables from exchange transactions		62 623	23 141	51 533	39 463	51 533
Trade and other payables from non-exchange transactions		16 426	–	(698)	36 410	(698)
Provision		17 955	13 516	18 477	18 411	18 477
VAT		3 208	–	–	7 414	–
Other current liabilities		–	–	–	–	–
Total current liabilities		105 357	40 370	85 397	105 036	85 397
Non current liabilities						
Financial liabilities		476	–	–	476	–
Provision		96 542	108 120	106 239	105 304	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	131 927	119 945
TOTAL LIABILITIES		228 523	176 338	205 342	236 963	205 342
NET ASSETS	2	578 568	739 850	643 696	641 726	643 696
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		578 568	739 850	643 696	641 726	643 696
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	578 568	739 850	643 696	641 726	643 696

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		66 481	69 603	66 882	5 575	66 042	65 481	560	1%	66 882
Service charges		177 381	193 979	198 194	17 963	183 226	178 801	4 425	2%	198 194
Other revenue		15 221	13 611	19 601	(611)	22 074	19 717	2 357	12%	19 601
Transfers and Subsidies - Operational		124 110	94 462	106 404	-	103 481	103 453	28	0%	106 404
Transfers and Subsidies - Capital		26 280	60 734	54 893	-	38 188	56 722	(18 534)	-33%	54 893
Interest		8 494	5 003	10 864	2 043	16 193	10 774	5 418	50%	10 864
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(336 781)	(345 942)	(380 317)	(27 395)	(324 051)	(335 478)	(11 427)	3%	(380 317)
Interest		(497)	(290)	(290)	(64)	(192)	(212)	(20)	9%	(290)
Transfers and Subsidies		(198)	(220)	(220)	(124)	(150)	(112)	38	-34%	(220)
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 491	90 941	76 012	(2 612)	104 811	99 148	(5 663)	-6%	76 012
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		697	-	400	-	-	-	-	-	400
Decrease (increase) in non-current receivables		-	-	-	7	537	794	(257)	-32%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(46 970)	(80 568)	(88 748)	(8 043)	(29 567)	(28 647)	921	-3%	(88 748)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46 273)	(80 568)	(88 348)	(8 036)	(29 031)	(27 853)	1 178	-4%	(88 348)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/ refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		203	221	170	19	181	202	(21)	-10%	170
Payments										
Repayment of borrowing		(1 941)	(1 969)	(1 969)	(688)	(1 987)	(1 562)	425	-27%	(1 969)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 738)	(1 747)	(1 799)	(668)	(1 806)	(1 360)	446	-33%	(1 799)
NET INCREASE/ (DECREASE) IN CASH HELD		32 481	8 625	(14 135)	(11 316)	73 974	69 935			(14 135)
Cash/cash equivalents at beginning:		28 778	1 530	61 258	146 549	61 258	61 258			61 258
Cash/cash equivalents at month/year end:		61 258	10 155	47 123	135 233	135 233	131 193			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 - M11 May																
Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1															
Cash Receipts By Source																
Property rates		6 452	5 340	10 102	6 004	6 802	5 076	5 361	4 927	5 292	5 111	5 575	3 562	69 603	72 548	75 561
Service charges - Electricity revenue		14 426	11 800	14 302	14 094	11 961	11 746	11 634	11 433	11 943	11 499	13 533	(1 117)	137 256	155 204	175 532
Service charges - Water revenue		2 617	1 993	1 952	2 436	2 346	2 272	1 956	2 619	3 079	2 329	2 391	4 414	30 405	31 689	33 001
Service charges - Waste Water Management		878	847	814	908	876	834	819	733	923	851	1 064	3 916	13 464	14 030	14 609
Service charges - Waste Mangement		802	826	793	855	1 000	801	794	766	876	827	975	3 540	12 854	13 395	13 949
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		48	53	63	128	44	45	49	46	68	50	68	122	784	820	858
Interest earned - external investments		1 046	753	79	670	714	777	859	783	917	1 021	1 015	(7 484)	1 150	1 300	1 450
Interest earned - outstanding debtors		(1 484)	2 312	837	358	270	977	937	751	614	958	1 028	(3 705)	3 853	3 932	4 015
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		674	678	567	908	906	913	1 163	769	866	403	1 272	(6 221)	2 897	2 957	3 018
Licences and permits		-	-	-	-	-	-	-	-	2	-	-	10	12	13	13
Agency services		322	383	321	395	361	57	466	482	307	319	309	741	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	-	-	(9 019)	94 462	105 514	107 423
Other revenue		2 487	182	1 674	1 245	540	762	(2 524)	4 007	2 830	(2 260)	(2 260)	(3 115)	5 453	5 704	5 966
Cash Receipts by Source		61 912	27 704	32 548	31 279	32 660	49 470	25 758	30 751	47 763	26 198	24 971	(14 358)	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	-	-	22 546	60 734	71 618	79 488
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(0)	16	24	13	48	16	12	4	20	10	19	40	221	221	221
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		311	146	(95)	11	78	132	210	247	(127)	(383)	7	(537)	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		72 721	27 867	39 434	36 912	32 786	56 927	25 981	33 679	52 793	25 825	24 997	7 692	437 614	483 615	519 990
Cash Payments by Type																
Employee related costs		10 148	9 991	10 856	10 942	17 157	11 062	11 598	11 150	11 179	11 109	11 225	22 506	148 924	157 684	168 533
Remuneration of councillors		478	474	506	502	502	811	528	489	526	526	526	633	6 502	6 801	7 107
Interest		-	4	(12)	1	108	9	5	1	12	-	64	98	290	140	109
Bulk purchases - Electricity		23 122	11 465	19 351	10 568	5 267	9 511	10 319	5 315	15 158	2 798	9 209	(8 183)	113 900	131 782	152 472
Acquisitions - water & other inventory		375	1 011	776	1 378	1 255	831	1 103	759	1 399	754	1 208	324	11 172	11 685	12 216
Contracted services		139	4 988	548	1 405	10 026	1 761	3 389	2 832	1 991	1 842	3 944	(5 132)	27 732	34 225	32 266
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	3	3	6	-	-	-	7	4	5	124	70	220	230	241
Other expenditure		2 351	1 850	1 379	3 760	3 783	1 084	2 385	965	5 685	1 442	1 284	11 743	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	16 476	27 563	22 059	346 452	379 969	409 369
Other Cash Flows/Payments by Type																
Capital assets		-	2 226	1 184	3 958	(1 027)	2 262	69	4 596	5 254	3 003	8 043	51 001	80 568	86 969	79 788
Repayment of borrowing		-	59	268	30	682	31	-	-	230	-	688	(19)	1 969	474	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		36 613	32 071	34 858	32 551	37 753	27 363	29 395	26 114	41 437	21 479	36 313	73 041	428 988	467 412	489 158
NET INCREASE/(DECREASE) IN CASH HELD		36 108	(4 205)	4 576	4 361	(4 967)	29 565	(3 415)	7 565	11 357	4 346	(11 316)	(65 349)	8 625	16 203	30 832
Cash/cash equivalents at the month/year beginning:		61 258	97 366	93 162	97 738	102 099	97 132	126 697	123 282	130 846	142 203	146 549	135 233	61 258	69 884	86 086
Cash/cash equivalents at the month/year end:		97 366	93 162	97 738	102 099	97 132	126 697	123 282	130 846	142 203	146 549	135 233	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 - M11 May														
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.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	5 608	1 361	1 086	978	1 058	749	4 888	15 699	31 428	23 373			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 417	2 292	1 228	900	358	614	2 040	7 342	23 190	11 253			
Receivables from Non-exchange Transactions - Property Rates	1400	5 061	2 341	1 475	1 204	1 028	927	8 500	27 557	48 092	39 216			
Receivables from Exchange Transactions - Waste Water Management	1500	1 364	832	650	640	515	442	3 352	11 328	19 123	16 277			
Receivables from Exchange Transactions - Waste Management	1600	1 304	691	511	491	378	353	2 441	6 706	12 875	10 369			
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	65	65	65			
Interest on Arrear Debtor Accounts	1810	920	1 039	1 058	1 016	923	1 088	6 269	12 154	24 467	21 451			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–			
Other	1900	(2 783)	72	26	136	8	14	85	394	(2 048)	637			
Total By Income Source	2000	19 891	8 628	6 034	5 364	4 269	4 187	27 575	81 245	157 193	122 640	–	–	
2023/24 - totals only		15 722	8 058	5 828	5 022	4 227	3 662	24 797	67 983	135 300	105 692			
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 390	682	185	114	117	103	1 318	1 978	5 887	3 630			
Commercial	2300	6 165	1 873	1 556	1 228	628	527	4 238	13 521	29 735	20 141			
Households	2400	12 336	6 074	4 293	4 023	3 524	3 557	22 020	65 746	121 572	98 870			
Other	2500	–	–	–	–	–	–	–	–	–	–			
Total By Customer Group	2600	19 891	8 628	6 034	5 364	4 269	4 187	27 575	81 245	157 193	122 640	–	–	

The outstanding debtors' amount to R 157.193 million for May 2025. A total of R117.276 million is over 120 days. When analyzing the outstanding debt per customer group, R 121.572 million (77.34%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 29.735 million (18.92%) then Organs of State R5.887 million (3.74%). 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.

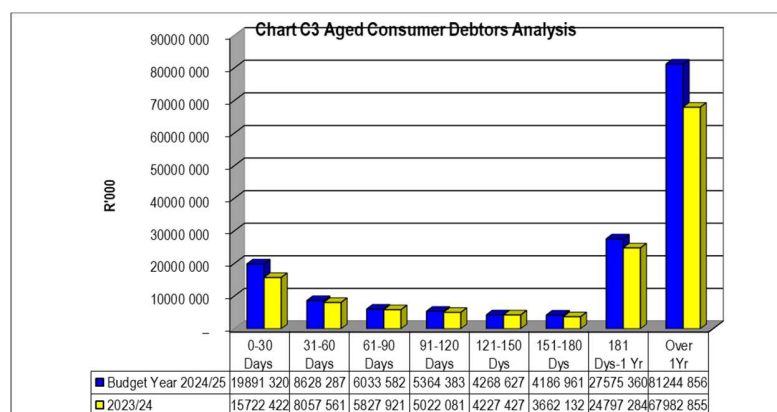


Figure 15: Chart C3 Aged Debtors Analysis

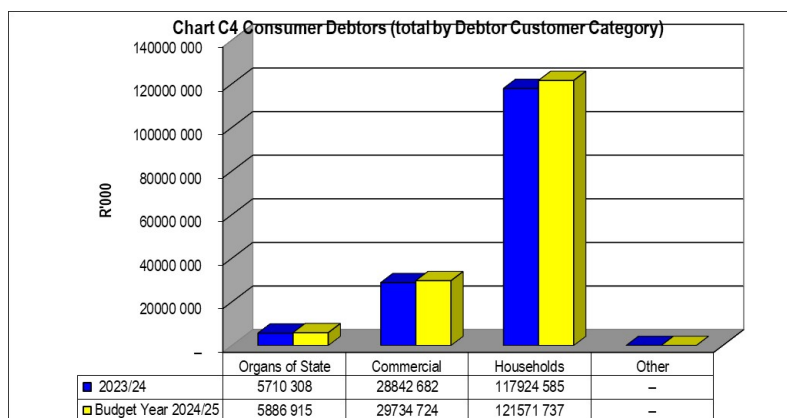


Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May											
Description	NT Code	Budget Year 2024/25									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	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	10 731	–	–	–	–	–	–	–	10 731	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	38	–	49	–	–	–	–	87	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	3 942	26	–	–	–	–	1 020	–	4 988	1 117
Medical Aid deductions		–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	14 673	64	–	49	–	–	1 020	–	15 806	1 117

The Municipality's outstanding creditors at the end of May 2025 amounted to R 15.806 million. This is mainly due to the current Eskom account. The outstanding amounts due to Eskom have been accounted for under long-term liabilities. The municipality participates in the Municipal Debt Relief per Circular 124 and is monitored monthly. Confirmation has been received that it qualifies for the first 3rd write-off. The municipality is awaiting invoices from Eskom reflecting this. The other outstanding invoices are currently under dispute and will be paid on resolution. Some of suppliers information is also incomplete on CSD.

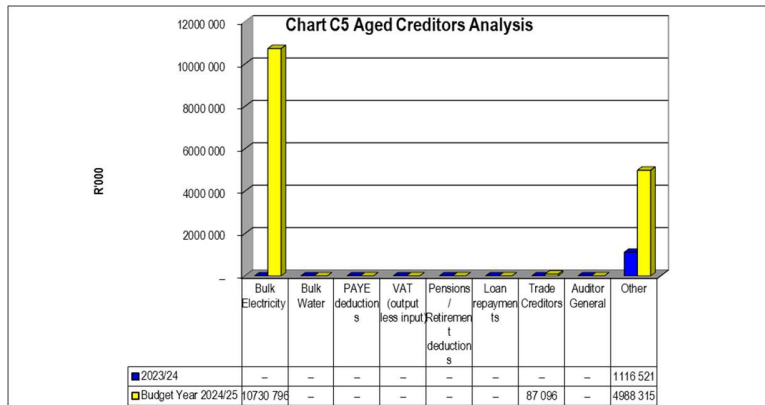


Figure 17: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	8,05%	0	0		8 382	52	-	-	8 434
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	8,25%	0	0		126	1	-	-	127
Standard Bank Money Market Call Account (48 hr)										134 041	909	(8 000)	-	126 950
														-
														-
														-
Municipality sub-total										142 549	961	(8 000)	-	135 511
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									142 549	961	(8 000)	-	135 511

The Municipality has Call Investment accounts with a balance of R 135.511 million at the end of May 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 MAY 2025

Borrowing Institution	Balance 01 May 2025	Interest Capital May 2025	Repayment May 2025	Interest Paid	Received	Balance at 31 May 2025	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R -18 811,24	R -	R -	R -	R -	R -18 811,24	-4,12%	
ABSA (038-7230-0993)	R 391 982,60	R -	R 391 955,62	R 20 835,56	R -	R 26,98	0,01%	
ABSA (038-7230-0994)	R 309 507,78	R -	R 150 065,27	R 16 487,91	R -	R 159 442,51	34,88%	
ABSA (038-7230-0995)	R 461 960,40	R -	R 145 563,00	R 26 570,05	R -	R 316 397,40	69,23%	
Office Equipment - Printers Sky Metro	R -	R -	R -	R -	R -	R -	0,00%	
	R 1 144 639,54	R -	R 687 583,89	R 63 893,52	R -	R 457 055,65	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 - M11 May											
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:	1,2										
Operating Transfers and Grants	3										
National Government:		109 335	83 135	96 715	–	94 781	81 312	–		96 715	
Local Government Equitable Share		65 984	71 545	71 545	–	71 545	71 545	–		71 545	
Finance Management		2 132	2 000	1 925	–	1 925	1 925	–		1 925	
EPWP Incentive		1 658	1 534	1 534	–	1 534	1 534	–		1 534	
Municipal Infrastructure Grant (PMU)		894	880	880	–	880	880	–		880	
Municipal Infrastructure Grant (VAT)		2 061	2 181	2 176	–	2 176	2 176	–		2 176	
Regional Bulk Infrastructure Grant (VAT)		–	1 934	1 934	–	–	–	–		1 934	
Water Services Infrastructure Grant (VAT)		587	1 304	1 304	–	1 304	1 304	–		1 304	
Integrated National Electrification Grant (VAT)		35 000	1 757	–	–	–	–	–		–	
Municipal Disaster Response Grant (VAT)		1 018	–	1 948	–	1 948	1 948	–		1 948	
Integrated National Electrification Programme (INEP)		–	–	13 469	–	13 469	–			13 469	
Provincial Government:		11 993	11 326	13 977	49	13 108	13 108	–		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	49	3 408	3 408	–		3 688	
Financial Management Capability Grant		1 058	–	1 550	–	1 550	1 550	–		1 550	
Municipal Interventions Grant (VAT)		52	–	600	–	600	600	–		600	
Municipal Water Resilience Grant (VAT)		652	1 043	1 043	–	1 043	1 043	–		1 043	
Loadshedding Relief Grant (Vat)		–	–	–	–	–	–	–		–	
Municipal Energy Resilience Grant		500	–	–	–	–	–	–		–	
Municipal Service Delivery and Capacity Building Grant		300	–	–	–	–	–	–		–	
Municipal Financial Recovery Services		1 000	–	–	–	–	–	–		–	
Waste Management Compliance Grant (VAT)		–	–	67	–	67	67	–		67	
Acceleration Of Housing (VAT)		–	–	589	–	–	–	–		589	
District Municipality:		–	–	–	–	–	–	–		–	
None		–	–	–	–	–	–	–		–	
Other grant providers:		–	–	–	–	–	–	–		–	
None		–	–	–	–	–	–	–		–	
Total Operating Transfers and Grants		5	121 327	94 462	110 692	49	107 889	94 420	–		110 692
Capital Transfers and Grants		5									
National Government:	24 443		47 842	40 326	–	27 429	27 429	–		40 326	
Municipal Infrastructure Grant (MIG)	13 743		14 537	14 506	–	14 506	14 506	–		14 506	
Regional Bulk Infrastructure Grant (RBIG)	–		12 897	12 897	–	–	–	–		12 897	
Water Services Infrastructure Grant	3 913		8 696	8 696	–	8 696	8 696	–		8 696	
Integrated National Eelctrification Grant (INEG)	–		11 712	–	–	–	–	–		–	
Municipal Disaster Response Grant	6 787		–	4 152	–	4 152	4 152	–		4 152	
Finance Management (Capital)	–		–	75	–	75	75	–		75	
Provincial Government:	7 771		12 893	14 687	–	10 759	10 759	–		14 687	
Human Settlement Development Grant (Capital)	3 063		5 936	3 355	–	3 355	3 355	–		3 355	
Municipal Interventions Grant	348		–	–	–	–	–	–		–	
Municipal Water Resilience Grant	4 348		6 957	6 957	–	6 957	6 957	–		6 957	
Loadshedding Relief Grant	–		–	–	–	–	–	–		–	
Library Services MRF Capital	13		–	–	–	–	–	–		–	
Waste Management Compliance Grant	–		–	448	–	448	448	–		448	
Acceleration Of Housing (Capital)	–		–	3 928	–	–	–	–		3 928	
District Municipality:	–		–	–	–	–	–	–		–	
None	–		–	–	–	–	–	–		–	
Other grant providers:	–		–	–	–	–	–	–		–	
None	–		–	–	–	–	–	–		–	
Total Capital Transfers and Grants	5		32 215	60 734	55 013	–	38 188	38 188	–		55 013
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5		153 542	155 196	165 705	49	146 077	132 608	–		165 705

Table 16: SC7 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
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	1 537	90 509	88 804	1 705	1,9%	97 692
Local Government Equitable Share		67 058	71 545	71 545	–	71 545	65 583	5 962	9,1%	71 545
Finance Management		2 132	2 000	1 925	266	1 286	1 773	(487)	-27,5%	1 925
EPWP Incentive		1 658	1 534	1 534	138	1 539	1 406	133	9,5%	1 534
Municipal Infrastructure Grant (PMU)		894	880	880	(138)	880	807	73	9,1%	880
Municipal Infrastructure Grant (VAT)		2 017	2 181	2 176	149	1 185	1 995	(810)	-40,6%	2 176
Regional Bulk Infrastructure Grant (VAT)		–	1 934	1 934	–	–	1 773	(1 773)	-100,0%	1 934
Water Services Infrastructure Grant (VAT)		551	1 304	1 304	37	521	1 196	(675)	-56,4%	1 304
Integrated National Electrification Grant (VAT)		32 003	1 757	–	–	–	73	(73)	-100,0%	–
Municipal Disaster Response Grant (VAT)		41	–	2 925	331	594	2 413	(1 819)	-75,4%	2 925
Integrated National Electrification Programme (INEP)		–	–	13 469	754	12 960	11 785	1 175	10,0%	13 469
Provincial Government:		8 940	11 326	15 786	1 364	9 417	14 086	(4 669)	-33,1%	15 786
Transport Infrastructure Grant		–	–	–	–	–	–	–	–	–
Library Services: MRFG	4 903	6 288	6 288	6 288	487	5 453	5 764	(311)	-5,4%	6 288
Thusong Service Centre (Sustainability Operational Support)	1	–	–	119	43	91	104	(13)	-12,7%	119
CDW Support	10	151	302	302	2	70	271	(200)	-74,0%	302
Human Settlement Development Grant	1 756	3 844	3 715	3 715	559	3 407	3 422	(15)	-0,4%	3 715
Financial Management Capability Grant	499	–	1 550	–	–	–	1 240	(1 240)	-100,0%	1 550
Municipal Interventions Grant (VAT)	253	–	600	–	–	–	480	(480)	-100,0%	600
Municipal Water Resilience Grant (VAT)	520	1 043	1 556	273	396	1 405	(1 009)	(1 009)	-71,8%	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	–	–	–	875	(875)	-100,0%	1 000
Waste Management Compliance Grant (VAT)	–	–	67	–	–	–	54	(54)	-100,0%	67
Acceleration Of Housing (VAT)	–	–	589	–	–	–	471	(471)	-100,0%	589
District Municipality:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		115 294	94 462	113 478	2 901	99 927	102 890	(2 963)	-2,9%	113 478
Capital expenditure of Transfers and Grants										
National Government:		17 601	47 842	46 837	3 552	15 693	42 659	(26 966)	-63,2%	46 837
Municipal Infrastructure Grant (MIG)	13 413	14 537	14 506	1 024	8 021	13 299	(5 278)	(5 278)	-39,7%	14 506
Regional Bulk Infrastructure Grant (RBIG)	–	12 897	12 897	–	–	11 822	(11 822)	(11 822)	-100,0%	12 897
Water Services Infrastructure Grant	3 913	8 696	8 696	249	3 472	7 971	(4 499)	(4 499)	-56,4%	8 696
Integrated National Eelctrification Grant (INEG)	–	11 712	–	–	–	–	488	(488)	-100,0%	–
Municipal Disaster Response Grant	275	–	10 664	2 216	4 138	9 020	(4 881)	(4 881)	-54,1%	10 664
Finance Management (Capital)	–	–	75	62	62	60	2	2	3,2%	75
Provincial Government:		8 679	12 893	18 106	1 830	6 067	16 245	(10 179)	-62,7%	18 106
Human Settlement Development Grant (Capital)	3 063	5 936	3 355	–	3 356	3 377	(21)	(21)	-0,6%	3 355
Municipal Interventions Grant	739	–	–	–	–	–	–	–	–	–
Municipal Water Resilience Grant	3 548	6 957	10 375	1 830	2 711	9 368	(6 658)	(6 658)	-71,1%	10 375
Loadshedding Relief Grant	1 319	–	–	–	–	–	–	–	–	–
Library Services MRF Capital	10	–	–	–	–	–	–	–	–	–
Waste Management Compliance Grant	–	–	448	–	–	–	358	(358)	-100,0%	448
Accleration Of Housing (Capital)	–	–	3 928	–	–	–	3 142	(3 142)	-100,0%	3 928
District Municipality:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		26 280	60 734	64 944	5 382	21 759	58 905	(37 145)	-63,1%	64 944
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 574	155 196	178 422	8 284	121 686	161 795	(40 109)	-24,8%	178 422

2.6 Councilor and board member allowances and employee benefits

Table 17: SC8 Councilor and Staff Benefits

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May										
Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 306	5 661	5 733	471	5 235	5 011	224	4%	5 733
Pension and UIF Contributions		66	80	33	3	30	32	(3)	-8%	33
Medical Aid Contributions		84	89	105	11	93	91	3	3%	105
Motor Vehicle Allowance		240	252	240	10	180	211	(31)	-15%	240
Cellphone Allowance		386	420	395	31	330	348	(17)	-5%	395
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Sub Total - Councillors		6 081	6 502	6 506	526	5 869	5 693	176	3%	6 506
% increase	4		6,9%	7,0%						7,0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 206	4 511	4 180	358	3 733	3 875	(142)	-4%	4 180
Pension and UIF Contributions		139	167	45	19	183	55	128	230%	45
Medical Aid Contributions		46	55	23	7	70	25	45	184%	23
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		156	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		220	367	288	31	291	274	17	6%	288
Cellphone Allowance		103	216	149	18	176	144	31	22%	149
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		0	7	0	0	0	1	(1)	-67%	0
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		4 870	5 323	4 685	432	4 453	4 374	79	2%	4 685
% increase	4		9,3%	-3,8%						-3,8%
Other Municipal Staff										
Basic Salaries and Wages		86 133	98 423	94 138	7 149	83 242	86 826	(3 584)	-4%	94 138
Pension and UIF Contributions		13 564	16 171	15 033	1 225	13 185	13 918	(733)	-5%	15 033
Medical Aid Contributions		4 251	5 755	5 867	513	5 188	5 368	(181)	-3%	5 867
Overtime		4 841	5 779	5 493	484	4 571	5 070	(499)	-10%	5 493
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		7 048	6 940	6 732	552	5 982	6 199	(216)	-3%	6 732
Cellphone Allowance		403	355	345	26	303	317	(15)	-5%	345
Housing Allowances		340	385	592	24	547	519	29	6%	592
Other benefits and allowances		5 420	6 092	6 236	523	5 512	5 703	(191)	-3%	6 236
Payments in lieu of leave		1 704	1 388	1 208	154	1 104	1 129	(25)	-2%	1 208
Long service awards		493	551	504	35	468	468	—	—	504
Post-retirement benefit obligations	2	1 300	1 463	1 343	40	1 383	1 248	135	11%	1 343
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		454	486	508	40	441	463	(22)	-5%	508
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		125 950	143 787	137 998	10 766	121 927	127 228	(5 302)	-4%	137 998
% increase	4		14,2%	9,6%						9,6%
Total Parent Municipality		136 901	155 612	149 189	11 724	132 248	137 295	(5 047)	-4%	149 189
			13,7%	9,0%						9,0%
TOTAL SALARY, ALLOWANCES & BENEFITS		136 901	155 612	149 189	11 724	132 248	137 295	(5 047)	-4%	149 189
% increase	4		13,7%	9,0%						9,0%
TOTAL MANAGERS AND STAFF		130 819	149 110	142 683	11 198	126 379	131 602	(5 223)	-4%	142 683

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	324	4 950	4 950	–	0	4 950	4 950	100,0%	0%
August	1 666	6 907	6 907	2 226	2 226	11 857	9 631	81,2%	3%
September	930	9 870	9 870	1 184	3 410	21 727	18 317	84,3%	4%
October	5 278	8 322	8 322	3 958	7 368	30 049	22 681	75,5%	9%
November	4 045	10 453	10 226	(1 027)		40 275	–		
December	2 554	7 874	7 647	2 262	#VALUE!	47 922	#VALUE!	#VALUE!	#VALUE!
January	631	6 902	7 717	69	#VALUE!	55 639	#VALUE!	#VALUE!	#VALUE!
February	2 363	7 063	8 130	4 596	#VALUE!	63 770	#VALUE!	#VALUE!	#VALUE!
March	11 347	6 778	8 214	5 254	#VALUE!	71 984	#VALUE!	#VALUE!	#VALUE!
April	4 373	4 168	5 940	3 003	#VALUE!	77 924	#VALUE!	#VALUE!	#VALUE!
May	10 916	1 965	3 737	8 043	#VALUE!	81 661	#VALUE!	#VALUE!	#VALUE!
June	(2 765)	5 315	7 087	–		88 748	–		
Total Capital expenditure	41 662	80 568	88 748	29 567					

The Municipality has an adjusted capital budget of R 88.748 million. It has incurred an expenditure of R 29.567 million on the capital budget. Accelerated expenditure is expected on capital projects, as projects were reprioritized. Commitments amounting to R 6 854 718,69 (excl VAT) are currently captured on the system.

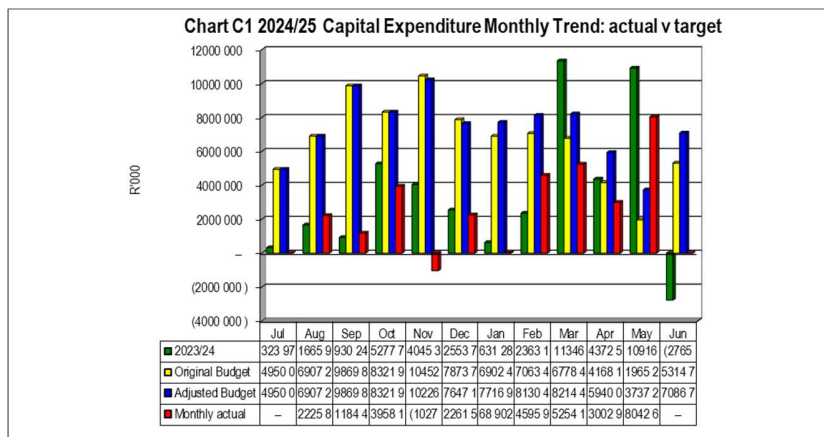


Figure 19: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M11 May										
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	249	15 865	41 584	25 720	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	-	-	-	1 464	1 464	100,0%	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	11 712	-	-	-	1 464	1 464	100,0%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 366	22 746	24 031	-	3 356	19 828	16 472	83,1%	24 031
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		3 303	3 913	7 780	-	-	6 285	6 285	100,0%	7 780
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 063	18 833	16 252	-	3 356	13 544	10 188	75,2%	16 252
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		7 209	19 107	19 890	249	12 509	19 792	7 283	36,8%	19 890
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7 209	19 107	19 890	249	12 509	19 792	7 283	36,8%	19 890
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2 500	-	-	-	500	500	100,0%	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	2 500	-	-	-	500	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	833	1 084	9 198	8 115	88,2%	10 197
Community Facilities	530	10 153	10 197	833	1 084	9 198	8 115	88,2%	10 197
Halls	530	10 153	6 269	833	1 084	6 056	4 972	82,1%	6 269
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	3 928	-	-	3 142	3 142	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	-	-	-	-	-	-	-	-	-

<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
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>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		1 262	1 071	1 026	403	668	1 031	363	35,2%	1 026
Computer Equipment		1 262	1 071	1 026	403	668	1 031	363	35,2%	1 026
<u>Furniture and Office Equipment</u>		85	-	550	71	126	473	346	73,3%	550
Furniture and Office Equipment		85	-	550	71	126	473	346	73,3%	550
<u>Machinery and Equipment</u>		3 256	705	3 663	710	1 809	3 311	1 502	45,4%	3 663
Machinery and Equipment		3 256	705	3 663	710	1 809	3 311	1 502	45,4%	3 663
<u>Transport Assets</u>		18 745	1 210	9 705	2 077	2 206	7 896	5 690	72,1%	9 705
Transport Assets		18 745	1 210	9 705	2 077	2 206	7 896	5 690	72,1%	9 705
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	37 453	69 205	69 062	4 344	21 758	63 494	41 735	65,7%	69 062

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

WC012 Cederberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11										
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	1 866	2 746	6 870	4 124	60,0%	7 552
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1 100	3 813	-	-	3 270	3 270	100,0%	3 813
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	2 478	-	-	1 983	1 983	100,0%	2 478
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	1 100	1 335	-	-	1 288	1 288	100,0%	1 335
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		253	3 043	3 739	1 866	2 746	3 600	854	23,7%	3 739
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs	253	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	3 043	3 043	1 830	2 711	3 043	333	10,9%	3 043
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	696	36	36	557	521	93,6%	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	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	253	4 143	7 552	1 866	2 746	6 870	4 124	60,0%	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 - M11 May										
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	18 182	1 045	14 208	16 606	2 398	14,4%	18 182
Roads Infrastructure		7 928	9 563	8 515	536	7 671	7 961	290	3,6%	8 515
Roads		6 118	7 959	6 618	534	6 083	6 205	121	2,0%	6 618
Road Structures		1 810	1 604	1 897	2	1 587	1 756	169	9,6%	1 897
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		684	1 053	1 054	65	540	950	410	43,1%	1 054
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		675	988	632	63	502	603	101	16,7%	632
Attenuation		8	65	422	2	38	347	309	89,1%	422
Electrical Infrastructure		668	1 275	1 752	46	919	1 409	491	34,8%	1 752
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		668	1 275	1 752	46	919	1 409	491	34,8%	1 752
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 101	954	1 378	82	802	1 215	413	34,0%	1 378
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		55	54	60	2	21	55	34	62,4%	60
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 046	900	1 319	80	782	1 160	378	32,6%	1 319
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 673	5 516	5 041	315	4 175	4 673	498	10,7%	5 041
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 567	5 401	4 911	315	4 074	4 554	480	10,5%	4 911
Waste Water Treatment Works		106	115	129	0	101	119	18	15,2%	129
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		613	772	442	1	101	398	297	74,6%	442
Landfill Sites		613	772	442	1	101	398	297	74,6%	442
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	9 270	674	7 379	8 537	1 158	13,6%	9 270
Community Facilities	6 955	8 160	7 638	547	6 287	7 072	784	11,1%	7 638
Halls	812	1 070	1 002	44	685	935	250	26,7%	1 002
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	80	-	230	-	-	184	184	100,0%	230
Cemeteries/Crematoria	23	50	35	-	5	31	26	84,9%	35
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	6 041	7 039	6 372	503	5 597	5 922	324	5,5%	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	1 632	127	1 091	1 465	374	25,5%	1 632
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 031	1 370	1 632	127	1 091	1 465	374	25,5%	1 632
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	877	19	548	766	218	28,5%	877
Operational Buildings	64	775	877	19	548	766	218	28,5%	877
Municipal Offices	64	775	877	19	548	766	218	28,5%	877
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		151	148	166	13	74	150	76	50,9%	166
Computer Equipment		151	148	166	13	74	150	76	50,9%	166
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		3	251	108	-	3	110	107	97,5%	108
Machinery and Equipment		3	251	108	-	3	110	107	97,5%	108
Transport Assets		4 811	3 931	4 201	559	4 304	3 819	(484)	-12,7%	4 201
Transport Assets		4 811	3 931	4 201	559	4 304	3 819	(484)	-12,7%	4 201
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	29 682	33 767	32 805	2 309	26 514	29 988	3 474	11,6%	32 805

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	
MAY 2025	
	Amount
Bank Statement Balance	5 549 283,50
72194774	0,00
72194480	0,00
82163324	5 128 346,76
32630263	420 936,74
Cashbook Balance	-284 664,54
39999010203	-
39999010204	-
39999010301	372 098,52
39999010302	1 200 000,00
39999010303	-
39999010305	-1 148,00
39999010701	9 645 704,34
39999010702	484 659 687,17
39999010703	-495 247 015,48
39999010704	570 397,81
39999010705	-729 588,90
39999010802	-724 076,91
39999010805	-30 723,09
39999010902	44 801,84
39999010905	-44 801,84
Difference	5 833 948,04
Reconciling Items	Difference
Cashier Receipts	-67 037,09
Bank Deposits	-70 387,76
Outstanding EFT Payments	3 851 573,61
Post Office	15 982,31
Wages, Salaries and Council	2 403 893,80
Other	-300 076,83
	5 833 948,04
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 May 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

A handwritten signature in black ink, consisting of a stylized 'G' followed by a horizontal line and a large loop.

Date: 2025-06-12