

CEDERBERG MUNICIPALITY

Monthly Budget Statement

JUNE 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	512 855 696,00	63 008 804,44	501 078 931,47	512 855 696,00	- 11 776 764,53	-2,30%
Total Operating Expenditure	445 369 180,31	451 160 155,00	512 412 616,00	62 397 813,57	459 451 571,74	512 412 616,00	- 52 961 044,26	-10,34%
<i>Surplus/(Deficit)</i>	8 601 874,31	329 504,00	443 080,00	610 990,87	41 627 359,73	443 080,00	41 184 279,73	9295%
Capital Transfers and Subsidies (Monetary allocations)	26 279 599,39	60 734 349,00	48 119 209,00	15 279 253,82	37 038 521,75	48 119 209,00	- 11 080 687,25	-23,03%
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	48 562 289,00	15 890 244,69	78 665 881,48	48 562 289,00	30 103 592,48	61,99%
Total Capital Expenditure	41 662 116,02	80 568 025,00	71 923 885,00	22 994 009,09	52 561 300,82	71 923 885,00	- 19 362 584,18	-26,92%

The actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 2.30% below, whilst the variance for operating expenditure was 10.34% below YTD budget.

The operating revenue realised is R 11.777 million below YTD budget while operating expenditure was R 52.961 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 13.363 million below YTD budget. The adjusted budget is approved at R71.924 million and R 52.561 million has been incurred. Details on the variance will be explained in section 1.3.2.3.

1.3.2.1 Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ending 30 June 2025.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June									
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	14 656	146 262	149 631	(3 369)	-2,25%	149 631
Service charges - Water	32 781	33 443	32 777	229	32 138	32 777	(639)	-1,95%	32 777
Service charges - Waste Water Management	16 351	15 305	14 664	1 300	14 811	14 664	147	1,00%	14 664
Service charges - Waste management	14 106	14 436	13 713	1 214	13 939	13 713	226	1,65%	13 713
Sale of Goods and Rendering of Services	4 560	4 926	4 611	413	5 318	4 611	707	15,34%	4 611
Agency services	4 300	4 465	3 995	289	4 012	3 995	17	0,43%	3 995
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 117	6 698	7 486	983	7 411	7 486	(75)	-1,01%	7 486
Interest earned from Current and Non Current Assets	5 191	1 150	9 490	827	9 461	9 490	(29)	-0,31%	9 490
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	970	784	748	408	1 070	748	321	42,96%	748
Licence and permits	11	12	2	-	2	2	0	18,52%	2
Operational Revenue	846	527	336	(412)	575	336	239	71,14%	336
Non-Exchange Revenue									
Property rates	73 693	75 998	74 729	5 619	74 764	74 729	35	0,05%	74 729
Surcharges and Taxes	-	1	1	-	-	1	(1)	-100,00%	1
Fines, penalties and forfeits	32 934	34 907	61 339	17 044	58 879	61 339	(2 460)	-4,01%	61 339
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	115 294	94 462	116 218	4 835	104 762	116 218	(11 456)	-9,86%	116 218
Interest	4 208	4 353	4 509	388	4 500	4 509	(9)	-0,21%	4 509
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 629	4 601	3 957	697	8 656	3 957	4 699	118,75%	3 957
Gains on disposal of Assets	-	-	400	2 331	2 331	400	1 931	482,77%	400
Other Gains	9 580	19 549	14 249	12 188	12 188	14 249	(2 061)	-14,46%	14 249
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	512 856	63 009	501 079	512 856	(11 777)	-2,30%	512 856

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 15.34% above YTD budget. The variances are mainly due to actuals for revenue from camping fees, building plan fees & consent use that were more than expected.

Rental from Fixed Assets: The variance is 42.96% above the YTD budget. This is mainly due to the rental income from the commonage.

License and Permits: The variance is 18.52% below YTD budget. This indicates the implementation of the by-laws is in progress. The process was delayed due to the workshops and approval of the by-laws in Council.

Operational Revenue: The variance is 71.14% above YTD budget. This is due to amounts received for insurance claims recovered as well as recoveries from LGSETA.

Surcharges and Taxes: No transactions to date

Operational Revenue (Non-Exchange): This variance is 118.75% above YTD budget due to basic electricity charges that pull through to availability fees instead of service charges. A correction will be made via journal on year-end and it will be corrected on the system for the new financial year.

Other Gains: The Eskom debt waived has been accounted for. Transactions for actuarial gains will be accounted for during the pre-audit period.

Gains on disposal of Assets: The actual amount received during the auction exceeds the budget.

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) - M12 June									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	130 819	149 110	142 683	10 921	137 300	142 683	(5 383)	-3,77%	142 683
Remuneration of councillors	6 081	6 502	6 506	529	6 398	6 506	(108)	-1,65%	6 506
Bulk purchases - electricity	105 503	113 900	126 850	13 262	116 391	126 850	(10 459)	-8,25%	126 850
Inventory consumed	10 927	11 172	14 305	2 189	12 583	14 305	(1 721)	-12,03%	14 305
Debt impairment	50 384	54 088	79 357	22 884	79 357	79 357	-		79 357
Depreciation and amortisation	42 207	31 439	32 968	1 964	27 962	32 968	(5 006)	-15,18%	32 968
Interest	14 961	11 926	12 792	3 245	12 694	12 792	(98)	-0,77%	12 792
Contracted services	56 827	27 732	51 455	4 168	37 031	51 455	(14 424)	-28,03%	51 455
Transfers and subsidies	198	220	220	2	152	220	(68)	-31,07%	220
Irrecoverable debts written off	-	-	-	-	-	-	-		-
Operational costs	26 796	37 712	42 816	3 233	29 583	42 816	(13 233)	-30,91%	42 816
Losses on Disposal of Assets	666	-	400	-	-	400	(400)	-100,00%	400
Other Losses	-	7 360	2 060	-	-	2 060	(2 060)	-100,00%	2 060
Total Expenditure	445 369	451 160	512 413	62 398	459 452	512 413	(52 961)	-10,34%	512 413

Inventory consumed: 12.03% below YTD budget. This is based on the procurement priorities of the user departments. The expenditure might increase as year-end accruals and provisions are made.

Depreciation and amortisation: 15.18% below YTD budget, this will be realigned during the year-end processes as asset unbundling is performed to completed assets.

Contracted Services: 28.03% below YTD budget. This is due to reprioritizing expenditure and cost containment. Critical expenditure is prioritized to those that improve service delivery initiatives. This is based on the procurement priorities of the user department.

Transfers and Subsidies: The variance is 31.07% below YTD budget. This is based on affordability and demand for donations. The SLA with the various tourism offices was only signed late in the financial year.

Operational Costs: The variance is 30.91% below YTD budget. No expenditure has been incurred on the Regional Landfill site to date. This will be corrected with the creation of accruals and provisions at year-end.

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	48 119 209	37 038 522	60,98%
Internally Generated Funds	19 833 676	23 804 676	15 522 779	78,26%
Total	80 568 025	71 923 885	52 561 301	73,08%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is 27% below the year-to-date budget and 73.08% overall has been spent on the capital budget.

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

RBIG: Desalination Plant currently on hold, following the status quo report. Consultant appointed for the completion of the project. Consultant 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 have been removed from the budget.

MIG WWTW Clanwilliam: Project completed.

MIG Construction of Multi-Purpose Centre: Phase 1 completed.

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 54%. Construction of the Overhead line is completed, Contractor is busy with Snag list. 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 and 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. Site established.

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 3.01 months and the current ratio to 1.79:1.

1.3.2.5 Collection Rate



Collection Rate Assessment						
Total Aggregate Collection		Summary - Quarter 4				Q1
		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	Summary	58 438 506	52 591 361	5 847 145	90%	90%
2.Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!	#DIV/0!
3.Collection: Property Rates		16 408 695	16 171 722	236 973	99%	99%
4.Total average collection: Electricity (Municipal supplied areas)		21 552 852	22 979 686	(1 426 834)	107%	107%
5.Total average collection: Water		10 347 910	7 869 022	2 478 888	76%	76%
6.Total average collection: Wastewater		3 773 382	3 559 283	214 100	94%	94%
7.Total average collection: Refuse		3 439 743	3 081 960	357 783	90%	90%
8. 7.Total average collection: Interest		2 915 924	(1 070 311)	3 986 235	-37%	-37%

Figure 2: Collection Rate

The collection rate is 90% for Quarter 4. The cumulative collection rate is 92,46% as can be seen on the next page with monthly financial ratios. The Municipality continues to implement strict credit control measures on consumers. Various write-offs were processed during June 2025, affecting the collection rate.

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	YEAR Jun 2025
1 Capital expenditure to Total expenditure	10% - 20%	8,9%	0,0%	10,3%	3,2%	5,1%	3,3%	3,8%	3,3%	4,4%	5,4%	5,6%	6,9%	10,3%
2 Repairs and maintenance to PPE	8%	1,7%	0,1%	2,1%	0,3%	0,5%	0,7%	0,8%	1,0%	1,2%	1,5%	1,6%	1,8%	2,1%
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%	92,5%
4 Bad debts written off vs bad debt provision	100%	2,5%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	6,0%	5,9%	13,4%
5 Net debtors days	30 days	38	53	27	18	14	13	12	13	14	15	18	23	40
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	3,01
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	1,79
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%	1,0%
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%	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%	8,3%
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	62
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%	31,3%
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%	8,1%
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%	73,1%
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%	89,7%
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%	97,7%
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%	100,3%

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		
<div><div>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 96 of 2003</div></div>		
Municipality Self-Assessment		
Certificate of Compliance: Municipal Debt Relief Conditions for Application		
Period	Jun/25	
National Financial Year	2024/25	
Demarcation Code of Municipality being assessed	WC012	
District	West Coast	
Demarcation Description	Cederberg	
I, G.F. Matthyse, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below.		
Municipal Debt Relief Conditions (Monthly reporting)		
Choose from drop down list		
6.3.1	Maintaining the Eskom and bulk water current account -	
6.3.2	Current account for the purpose of this exercise means the account for a single month's consumption.	
6.3.2.1	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.3.2.2</i>	Yes
6.3.2.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://goportal.nat-treasury.gov.za/ ?	Yes
6.3.2.3	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 43(2) MFMA statement of the Water Board and/or Water Trading Entity?	Yes
6.3.3	- 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 Arrives" (March 2023 and / or subsequent current accounts) up to the date of the approval of the application.</i>	Yes
6.3.3.1	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://goportal.nat-treasury.gov.za/ ?	Yes
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 43(2) MFMA statement of Eskom?	Yes
6.4	Compliance with a funded MTREF - (choose from drop down list the MTREF account)	2024/25 on Adjusted MTREF
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Qualifiers/Pages/Funding.aspx ?	Yes
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? <i>Note - In events, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (as property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2024/25 MTREF revenue property rates (as per rates). If the municipality merely used the debt impairment on the basis of the budget and there is no realignment between the provision for such with the actual collection of revenue, the Provincial Treasury must request the Municipality to align.</i>	Yes
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (as per Table A7 - Budgeted Cash Flow and Supporting Table SA 30 - Budgeted Monthly Cash Flow) of the Municipal Budget and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no realignment between the provision for such with the state of assets (as per Table A7 - Budgeted Cash Flow and Supporting Table SA 30 - Budgeted Monthly Cash Flow), the Provincial Treasury must request the Municipality to align.</i>	Yes
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - If the municipality has an FFP, a separate budget funding plan is not necessary. However, the FFP / MT must assess whether the existing FFP incorporates / will give effect to a funded MTREF. If not, the FFP requires strengthening.</i>	NA - the MTREF is funded
6.4.2	- If the municipality's MTREF is not funded and it has an FFP per the legislative framework, does the existing FFP incorporate a credible Budget Funding Plan (will the FFP give effect to a funded MTREF over the period of the FFP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022? <i>Note - Only if the municipality does not have an FFP may "NA" be selected from the dropdown list.</i>	NA
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flow and Supporting Table SA 30 - Budgeted Monthly Cash Flow) of the Municipal Budget and Reporting Regulations align with and give effect to the municipality's Budget Funding Plan strategy (or the FFP strategy) and related seasonal trends (for example higher winter Eskom bills, lower January collection rates, etc.)?	Yes
6.5	Cost effective tariffs - including metering has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect from the tabling of the 2023/24 MTREF?	Yes
6.6	Electricity and water as collection tools - has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:	
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners, in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
6.6.2	- the municipality disconnects electricity service and/or blocks the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note - In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of viable water.</i>	No
6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity and water limits of 50 kilowatt electricity and 6 kilolitres water, respectively? <i>Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required format.</i>	Yes
6.7	Supporting evidence - the National Treasury and/or provincial treasury's latest budget documents confirm the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6	
6.7	Maintain a minimum average quarterly collection of property rates and services charges -	
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and services charges with effect from 01 April 2023 until 30 April 2024 (as per the municipality's 71 monthly and quarterly statements) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes

Notes/Comments

No invoices received for June 2025.

Reconciliation included in SF1 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). An updated tool will be submitted with ORGB information.

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 a by-law 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 RCM 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 meters have been received, however it has been returned as the service provider will send the correct meters. The Municipality also notified for phase 2 allocation of R2.5m from PT is continuous with this request in 2025/26. This has been effected in the 2024/25 adjustment budget. Indigents are linked to the National Limit for FES of 6k and 50kwh. Any usage in excess of the national FES is the responsibility of the property owners and is payable to the municipality.

The cumulative collection rate is 92.46% and the collection rate for June was 77% due to the write-offs processed in June. The Quarterly collection rate is 90%. 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 50 per cent threshold, municipalities under the one million supply will be exempted for the first two years from achieving the 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	6.7.2.1	<p>* 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.</p> <p>6.7.1 = Yes</p>	
21	6.7.2.2	<p>* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied areas?</p> <p>6.7.1 = Yes</p>	
22	6.7.2.3	<p>* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied areas as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?</p> <p>6.7.1 = Yes</p>	
23	6.7.3	<p>- 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?</p> <p>Yes</p>	<p>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</p>
24	6.7.4	<p>- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRF with a smart pre-paid meter?</p> <p>Yes</p>	
25	6.7.5	<p>- 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?</p> <p>Yes</p>	<p>The funding has been budgeted under operational expenditure in 24/25 as ownership and control will not be with the municipality once meters are installed. The PT grants will be fully spent by end of June 2025, while the installation of the meters will only be done during Jul - Oct 2025 as part of the NT smart-meter project. Funds are also available in operating expenditure votes for the replacement of existing meters</p>
<p>6.8 Municipality's Completeness of the revenue base -</p>			
26	6.8.1	<p>- 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?</p> <p>Yes</p>	<p>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</p>
27	6.8.1	<p>- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?</p> <p><i>Note: monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i></p> <p>No</p>	
28	6.8.2	<p>- 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://gopadportal.treasury.gov.za?</p> <p>Yes</p>	
29	6.9	<p>Monitor and report on implementation -</p>	
30	6.9.1	<p>- 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?</p> <p>Yes</p>	
31	6.9.2	<p>- 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?</p> <p><i>Note: condition 6.9.2 has a typing error and must refer to 6.9.1</i></p> <p>6.9.1 = Yes</p>	
32	6.9.3	<p>- 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?</p> <p>No FRP</p>	
33	6.9.4	<p>- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timely via the GoMuni Upload Portal https://gopadportal.treasury.gov.za?</p> <p><i>Note: in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i></p> <p>No FRP</p>	
34	6.10	<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 MFRS.</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>	
35	6.10.1	<p>- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?</p> <p>Yes</p>	
36	6.10.2	<p>- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://gopadportal.treasury.gov.za?</p> <p><i>Note: in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i></p> <p>Yes</p>	
37	6.10.3	<p>- 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 4.1.5 of MFMA Circular no. 124) within one month of the non-compliance occurring?</p> <p>No</p>	
38	6.11	<p><i>Note: if the PT fails to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.2.1</i></p> <p>Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefits in terms of this municipal debt support programme?</p> <p>No</p>	
39	6.12	<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 6.12 (Limitation on municipality borrowing powers) will not be enforced in relation to one long term loan (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bidding purposes are not considered within the ambit of this condition.</i></p> <p>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p>	
40	6.12.1	<p>- 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?</p> <p>Yes</p>	<p>The municipality meets its commitments to pay the current Eskom Accounts and Bulk Water Accounts</p>
41	6.12.2	<p>- 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?</p> <p>Yes</p>	
42	6.13	<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 s.8(3).</i></p> <p>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.</p> <p>Yes</p>	
43	6.14	<p>Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date?</p> <p><i>Note: to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i></p> <p>Yes</p>	
44	6.14	<p>NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</p> <p>No</p>	
<p><i>Note: By applying for Municipal Debt Relief as set out in paragraph 3.1 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be provided by the relevant province for supporting an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006, in terms of the conditions of government's water supply to Eskom. Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's services that are the subject of municipal debt relief, etc.</i></p>			

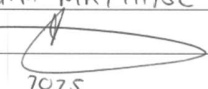

PT: HOQ/ NT/ MM Name:	MR. G. F. MATTHYSE
Signature of HOQ/ NT/ MM:	
Date:	14 JULY 2025
<p><i>Note: If the official is signing on behalf of the Head of the Provincial Treasury (HOQ) / Municipal Manager, the written procuration of the HOQ / MM must be attached as an Annexure to this Certificate of Compliance.</i></p>	

Figure 4: Municipal Compliance Certificate Municipal Debt Relief

1.3.3.2 Municipal Debt Relief Performance across period of participation



National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Province

WC


Code	District	Code Description
WC012	West Coast	Cederberg

Monthly Performance Report

Municipal Details		Part A				Part B				Part C		Part D				Part E				Part F				Compliance Status																								
		Eskom And Bulk water current account				Compliance with a funded MTREF				FRP/BFP & Tariff Assessment		Electricity and water as collection tools				Quarterly collection of property rates and services charges				Maximization of Revenue Base					Oversight																							
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score				
1.July	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	No	No	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Non Compliance
2.August	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	93%	Non Compliance		
3.September	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	No	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance		
4.October	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance		
5.November	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance		
6.December	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance		
7.January	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance		
8.February	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance		
9.March	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance		
10.April	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance		
11.May	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance		
12.June	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Non Compliance		

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

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

Monthly Performance Report																																																		
Municipal Details		Part A					Part B					Part C				Part D				Part E				Part F																										
		Eskom And Bulk water current account					Compliance with a funded MTREF					FRP/BFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges				Maximization of Revenue Base				Overight					Compliance Status																	
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating	Compliance Status				
1.July	Cederberg	WC012	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	No	No	No	Yes	Yes	N/A	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	83%	A Above Moderate	Non Compliance			
2.August	Cederberg	WC012	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	Yes	No	N/A	N/A	N/A	N/A	No	No	Yes	No	Yes	N/A	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	A Above Moderate	Non Compliance	
3.September	Cederberg	WC012	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	Yes	No	N/A	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	N/A	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	93%	A Above Moderate	Non Compliance
4.October	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	A Above Moderate	Non Compliance
5.November	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	A Above Moderate	Non Compliance
6.December	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	A Above Moderate	Non Compliance
7.January	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	A Above Moderate	Non Compliance
8.February	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	A Above Moderate	Non Compliance
9.March	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	93%	A Above Moderate	Non Compliance
10.April	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	93%	A Above Moderate	Non Compliance
11.May	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	A Above Moderate	Non Compliance
12.June	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	A Above Moderate	Non Compliance
																																															0%	Not completed		

Figure 6: Provincial Treasury Compliance Assessment

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

1.3.3.4 Collection Rate Information

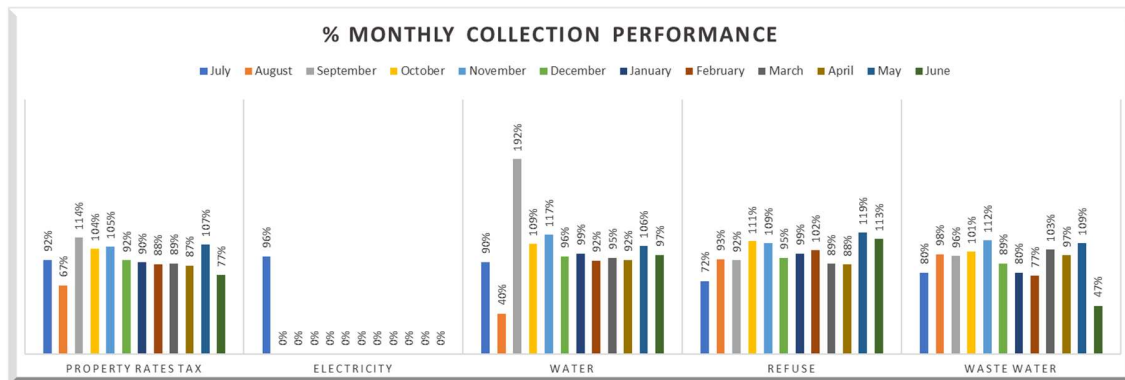


Figure 7: Monthly Collection Performance per service

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

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003				Municipal Details																
				Western Cape																
				Code	District				Municipality	Period Monitored		No. Of Wards								
				WC012					Cederberg	2006		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	67 127 649	58 950 204	8 174 445	88%	88%	54 284 141	54 471 807	(187 666)	100%	100%	57 184 121	50 912 940	6 271 181	89%	89%	58 428 556	52 591 361	5 837 195	90%	90%
2.Collection <u>excl</u> Eskom supplied areas	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
3.Collection: Property Rates	23 774 941	20 242 059	3 532 882	85%	85%	16 270 848	17 489 580	(1 198 733)	107%	107%	16 422 728	15 844 188	578 540	96%	96%	16 408 696	16 171 720	236 976	99%	99%
4.Total average collection: Electricity (Municipal supplied areas)	26 609 257	24 921 080	1 688 164	94%	94%	21 138 821	22 230 729	(1 091 908)	105%	105%	20 432 731	19 642 862	789 870	96%	96%	21 552 852	22 979 688	(1 426 836)	107%	107%
5.Total average collection: Water	7 351 716	6 961 410	390 306	95%	95%	7 378 161	7 336 708	41 453	99%	99%	9 724 719	8 350 383	1 404 337	85%	85%	10 347 910	7 869 022	2 478 888	78%	78%
6.Total average collection: Wastewater	3 929 864	2 911 934	1 009 930	74%	74%	3 788 745	3 149 821	638 924	83%	83%	3 955 263	3 084 257	871 006	78%	78%	3 773 382	3 559 280	214 102	94%	94%
7.Total average collection: Refuse	3 386 163	2 668 880	720 283	79%	79%	3 390 295	2 930 576	459 679	89%	89%	3 521 716	2 841 265	680 451	80%	80%	3 439 743	3 081 960	357 783	90%	90%
8.Total average collection: <u>Interest</u>	2 084 706	1 253 526	830 880	60%	60%	2 297 311	1 354 388	942 923	59%	59%	2 516 962	1 179 885	1 337 077	46%	46%	2 910 524	(1 070 311)	3 980 235	-37%	39%

Figure 8: Collection Rate per Quarter

Collection Rate Assessment												
Total Aggregate Collection			12.June - Reporting for May in June				Click to view/close months	Summary - Quarter 4				Q1
			Billing For May	Collection in June	R- Billing not collected	% Collection		Billing	Collection	R- Billing not collected	% Collection	
1.Collection for whole demarcation	Summary	21 344 174	16 539 162	5 765 616	77%	58 438 506		52 591 361	5 847 145	90%	90%	
2.Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!	-		-	-	#DIV/0!	#DIV/0!	
3.Collection: Property Rates		5 597 026	5 452 684	144 341	97%	16 408 695		16 171 722	236 973	99%	99%	
4.Total average collection: Electricity (Municipal supplied areas)		7 290 551	8 234 338	0	113%	21 552 852		22 979 686	(1 426 834)	107%	107%	
5.Total average collection: Water		5 007 732	2 367 746	2 639 986	47%	10 347 910		7 869 022	2 478 888	76%	76%	
6.Total average collection: Wastewater		1 269 140	1 285 956	0	101%	3 773 382		3 559 283	214 100	94%	94%	
7.Total average collection: Refuse		1 154 138	1 030 806	123 332	89%	3 439 743		3 081 960	357 783	90%	90%	
8. 7.Total average collection: Interest		1 025 587	(1 832 370)	2 857 957	-179%	2 915 924		(1 070 311)	3 986 235	-37%	-37%	
Complete This Section			12.June				Click to view/close months	Quarter 4 Performance Per Ward				Q4
			Billing For May	Collection in June	Rand Value of Billing not collected	% Collection		Billing	Collection	R- Billing not collected	% Collection	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	376 022	254 164	121 858	68%	1 127 943	855 605	272 338	76%	76%	
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	
Water			1 519	1 519	-	100%	8 798	8 795	4	100%	100%	
Refuse			3 359	2 779	580	83%	10 078	8 337	1 741	83%	83%	
Waste Water			-	(62 642)	62 642	#DIV/0!	6 190	(56 916)	63 106	-919%	-919%	
Interest			76 042	(23 370)	99 413	-31%	228 018	5 337	222 680	2%	2%	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	888 468	910 838	0	103%	2 638 458	2 710 377	(71 919)	103%	103%	
Electricity			2 569 106	2 360 665	208 441	92%	7 533 271	7 306 798	226 473	97%	97%	
Water			2 935 185	518 602	2 416 583	18%	4 098 217	1 865 683	2 232 533	46%	46%	
Refuse			260 038	231 309	28 729	89%	746 606	719 948	26 658	96%	96%	
Waste Water			299 046	268 164	30 882	90%	846 691	846 955	(264)	100%	100%	
Interest			113 173	47 204	65 969	42%	304 611	172 527	132 085	57%	57%	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 450 951	1 536 863	0	106%	4 231 833	4 377 395	(145 562)	103%	103%	
Electricity			3 778 732	4 872 601	0	129%	11 530 600	12 832 526	(1 301 926)	111%	111%	
Water			1 096 785	864 457	232 328	79%	3 378 693	3 128 972	249 721	93%	93%	
Refuse			430 917	401 808	29 109	93%	1 290 411	1 214 930	75 481	94%	94%	
Waste Water			537 753	948 149	0	176%	1 631 227	1 956 899	(325 671)	120%	120%	
Interest			297 445	(580 386)	877 830	-195%	880 479	(346 538)	1 227 017	-39%	-39%	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	715 087	616 697	98 390	86%	1 975 756	2 001 718	(25 962)	101%	101%	
Electricity			275 899	(168 462)	444 360	-61%	554 267	494 490	59 776	89%	89%	
Water			362 920	390 174	0	108%	1 024 106	1 114 513	(90 407)	109%	109%	
Refuse			182 974	157 941	25 033	86%	558 384	419 912	138 472	75%	75%	
Waste Water			181 697	(88 721)	270 418	-49%	509 631	136 511	373 120	27%	27%	
Interest			234 507	(534 206)	768 713	-228%	654 075	(370 007)	1 024 082	-57%	-57%	
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 389 602	1 402 191	0	101%	4 149 195	4 069 716	79 479	98%	98%	
Electricity			665 881	1 176 064	0	177%	1 930 179	2 344 900	(414 721)	121%	121%	
Water			610 785	568 640	42 145	93%	1 836 742	1 751 323	85 419	95%	95%	
Refuse			268 619	236 927	31 693	88%	809 571	716 692	92 879	89%	89%	
Waste Water			241 202	224 241	16 961	93%	751 598	673 194	78 404	90%	90%	
Interest			206 092	(751 659)	957 752	-365%	619 830	(575 968)	1 195 798	-93%	-93%	
Property Rates Tax	Eskom supplied	Ward 6	776 896	731 931	44 965	94%	2 285 510	2 156 912	128 598	94%	94%	
Electricity			933	(6 530)	7 463	-700%	4 536	972	3 564	21%	21%	
Water			538	24 355	0	4526%	1 354	(263)	1 617	-19%	-19%	
Refuse			8 231	43	8 188	1%	24 693	2 140	22 553	9%	9%	
Waste Water			9 441	(3 236)	12 677	-34%	28 045	2 641	25 405	9%	9%	
Interest			98 328	10 047	88 281	10%	228 911	44 338	184 573	19%	19%	

Figure 9: Monthly Collection

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		Current Year - 2024/2025	2024/2025 - Monthly Monitoring																	
		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: <i>(Include All Indigent households also in Eskom supplied areas)</i>																						
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	1 975					
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	1 975					
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	3																					
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	1 975					
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	1 663					
Number of Indigent HH's NOT metered currently - Water																						
Number of Indigent HH's with NO Water supply - No metering	10	-	-	-	-																	
Total number of registered indigent households	10	-	-	-	-	2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325	2 112	2 108	2 130	1 663					
Status of unlimited supply of Water:																						
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month																						
Number of indigent HH's NOT metered currently receiving unlimited supply - Water		-	-	-	-																	
Total number of registered indigent households receiving unlimited supply - Water		-	-	-	-																	
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																					
Energy: <i>(Include All Indigent households also in Eskom supplied areas)</i>																						
Indigent HH's with Electricity (at least min. service level)																						
Indigent HH's with Electricity - prepaid (min. service level)																						
Total no. of indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	-																	
Indigent HH's with Electricity (< min. service level)						5	27	6	6	2	2	2	2	2	2	2	2					
Indigent HH's with Electricity - prepaid (< min. service level)						2 071	2 109	2 166	2 172	2 260	2 278	2 289	2 297	2 318	2 259	2 276	2 294					
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	2 296					
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	2 296					
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	2 294					
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	2 296					
Status of unlimited supply of Electricity:																						
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																						
Number of indigent HH's NOT metered currently receiving unlimited supply - Electricity		-	-	-	-																	
Total number of registered indigent households receiving unlimited supply - Electricity		-	-	-	-																	
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																					
Number of ALL Households receiving Free Basic Service (including registered indigent households)	7																					
Water (6 kilolitres per household per month)						2 167	2 227	2 289	2 320	2 372	2 380	2 338	2 325	2 112	2 108	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	2 294					
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																						
Water (6 kilolitres per household per month)																						
Electricity/other energy (50kwh per household per month)																						
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																						
Water (6 kilolitres per household per month)																						
Electricity/other energy (50kwh per household per month)																						
Total cost of FBS Water and Electricity provided to ALL Households	8	-	-	-	-																	
Highest level of free service provided per household (ALL Households)																						
Property rates (R value threshold)																						
Water (kilolitres per household per month)						6	6	6	6	6	6	6	6	6	6	6	6	6				
Sanitation (kilolitres per household per month)																						
Sanitation (Rand per household per month)						245	245	245	245	245	245	245	245	245	245	245	245	245				
Electricity (kwh per household per month)						50	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	240				
Revenue cost of subsidised services provided for ALL Households (R'000)	9																					
Residential Category - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)																					
PSI Category - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(b)																					
Additional Subsidies: Property rates - exemptions, reductions and rebates in excess of section 17 of MPRA)																						
Water (in excess of 6 kilolitres per indigent household per month)	15																					
Sanitation (in excess of free sanitation service to indigent households)	16																					
Electricity/other energy (in excess of 50 kwh per indigent household per month)																						
Refuse (in excess of one removal a week for indigent households)																						
Municipal Housing - rental rebates	6																					
Housing - top structure subsidies																						
Other																						
Total revenue cost of subsidised services provided		-	-	-	-																	

Figure 10: Indigents information per month

1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2021/2022					
Reconciliation Period	Quarter 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	-
	10640	10640	0	9 530 861000,00	9 530 861000,00	-
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	2 815 476	2 870 010	- 54 535	8 446 427,39	8 610 031,41	- 163 604,02
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	R6 300 337,84	R5 605 088,81	R695 249,03	18 901013,52	16 815 266,43	2 085 747,09

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 was requested to be reported to NT to amend the tool. 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 with the following reasons for the variances:

- Various property owners are billed annually for property rates, this is not considered by the tool
- The tool does not make provision for vacant business properties
- The tool does not take into account the rebates and discounts given on vacant properties, elderly people or properties with a value less the R100 000
- The tool does not make provision for multi-use properties

Action Plan -												
Ref	Area	Item	Details	Responsible Official	Targeted Date	Remedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining
1			The system tool provides 100% rebate to indigent customers, while the municipality provides a certain percentage per each different indigent customer	NT	31.06/2025	NT should assist on this matter	Not Yet Started	To request to NT	customer with Ass num 379785	In Place and Archived	2025/07/14	#VALUE!
2			The tool bill of the vacant stands belonging to churches	NT	31.06/2025	NT should assist on this matter	Not Yet Started	To request to NT	Ass num 279880	In Place and Archived	2025/07/14	#VALUE!
3			Most of the Approved properties are not been billed by the municipality on monthly basis, due to once off billing made at the beginning of the year.	Revenue	31.03/2025	Municipality to check the billing on the financial system	Completed	Municipality to rectify the error	Ass num 280781	In Place and Archived	2025/07/14	#VALUE!
4			The tool do not recognize the once off billing made by the municipality in July 2024	Revenue	31.03/2025	Confirmation of once off billing done	Completed	Confirmation of once off billing done		In Place and Archived	2025/07/14	#VALUE!
5			Tool was done to confirm the once off billing made at the beginning of the year, hence we still representing the variances between the valuation roll and billing.	Revenue	31.03/2025	Confirmation of once off billing done	Completed	Confirmation of once off billing done		In Place and Archived	2025/07/14	#VALUE!
6											2025/07/14	-45852
7											2025/07/14	-45852
8											2025/07/14	-45852
9											2025/07/14	-45852
Intervention /Assistance Required												
Ref	Area	Item	Details of Assistance Required	Responsible Official	Targeted Date	Details of Assistance Provided	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	Indigent customers		The system tool provides 100% rebate to indigent customers, while the municipality provides a certain percentage per each different indigent customer	NT	31.06/2025	one customer name in municipality to rectify the rebate rebate to the customer, manually	Not Yet Started	NT to assist	customer with Ass num 379785	Not Yet Started	2025/07/14	#VALUE!
2							Ongoing Activity			Select From Drop Down	2025/07/14	-45852

Figure 12: Property Rates Variances Action Plan

1.3.3.7 Reconciliation of payments to Bulk Suppliers

Payment per mSCOA Data String M12								
Payment per mSCOA Data Strings						10 534 117,44		
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 10 July 2025
6627012482	Eskom	Bulk Purchases	19-05-2025	18-06-2025	12-06-2025	1 749 502,90		
6779486465	Eskom	Bulk Purchases	19-05-2025	18-06-2025	12-06-2025	3 600 477,41		
8260124924	Eskom	Bulk Purchases	19-05-2025	18-06-2025	12-06-2025	628 949,20		
9571810478	Eskom	Bulk Purchases	21-05-2025	20-06-2025	19-06-2025	4 045 818,28		
5633644454	Eskom	Bulk Purchases	21-05-2025	20-06-2025	19-06-2025	491 301,09		
9003055662	Eskom	Bulk Purchases	23-05-2025	23-06-2025	19-06-2025	2 682,72		
9003055662	Eskom	Bulk Purchases	11-06-2025	11-07-2025	10-07-2025	2 000,00		
5421499776	Eskom	Bulk Purchases	05-06-2025	30-06-2025	25-06-2025	9 445,57		
8774598833	Eskom	Bulk Purchases	13-06-2025	14-07-2025	25-06-2025	3 940,27		
						10 534 117,44		
						-		
5377939292	Eskom	Bulk Purchases	21-05-2025	20-06-2025	19-06-2025	5 900,26		
9581081208	Eskom	Bulk Purchases	21-05-2025	17-06-2025	12-06-2025	3 393,11		
6897791850	Eskom	Bulk Purchases	21-05-2025	17-06-2025	12-06-2025	3 805,49		
8926469644	Eskom	Bulk Purchases	21-05-2025	17-06-2025	12-06-2025	16 789,13		
9792412008	Eskom	Bulk Purchases	21-05-2025	17-06-2025	12-06-2025	46 052,65		
9622581180	Eskom	Bulk Purchases	28-05-2025	23-06-2025	19-06-2025	11 246,44		
6983620040	Eskom	Bulk Purchases	17-05-2025	17-06-2025	12-06-2025	24 986,01		
5710236842	Eskom	Bulk Purchases	16-05-2025	16-06-2025	12-06-2025	64 845,73		
6829354180	Eskom	Bulk Purchases	21-05-2025	17-06-2025	12-06-2025	37 728,35		
5001886097	Eskom	Bulk Purchases	05-06-2025	30-06-2025	25-06-2025	1 614,59		
9581081208	Eskom	Bulk Purchases	19-06-2025	14-07-2025	25-06-2025	2 981,82		
6897791850	Eskom	Bulk Purchases	19-06-2025	14-07-2025	25-06-2025	3 567,65		
8926469644	Eskom	Bulk Purchases	19-06-2025	14-07-2025	25-06-2025	20 581,88		
9792412008	Eskom	Bulk Purchases	19-06-2025	14-07-2025	25-06-2025	56 454,36		
7460413421	Eskom	Bulk Purchases	05-06-2025	30-06-2025	25-06-2025	3 686,57		
9622581180	Eskom	Bulk Purchases	26-06-2025	21-07-2025	30-06-2025	237,90		
6983620040	Eskom	Bulk Purchases	18-06-2025	18-07-2025	25-06-2025	25 781,22		
5710236842	Eskom	Bulk Purchases	16-06-2025	16-07-2025	25-06-2025	77 222,17		
6829354180	Eskom	Bulk Purchases	19-06-2025	14-07-2025	25-06-2025	21 678,26		
						428 553,59		

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 to Cir 124 reporting:											
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end
1	6627012482	Esikom	Bulk Purchases	18-05-2025	18-05-2025	12-05-2025	1 749 502.90	1 749 502.90	-	M11	M12 String
2	677496495	Esikom	Bulk Purchases	19-05-2025	19-05-2025	12-05-2025	3 600 477.41	3 600 477.41	-	M11	M12 String
3	8260124924	Esikom	Bulk Purchases	19-05-2025	19-05-2025	12-05-2025	628 949.20	628 949.20	-	M11	M12 String
4	9571810478	Esikom	Bulk Purchases	21-05-2025	20-05-2025	19-05-2025	4 045 818.28	4 045 818.28	-	M11	M12 String
5	5633644454	Esikom	Bulk Purchases	21-05-2025	20-05-2025	19-05-2025	491 301.09	491 301.09	-	M11	M12 String
6	5001898097	Esikom	Bulk Purchases	07-05-2025	05-05-2025	25-05-2025	1 718.76	1 718.76	-	M11	Internal Usage not included in string
7	7036295180	Esikom	Bulk Purchases								
8	9871212693	Esikom	Bulk Purchases								
9	9251715291	Esikom	Bulk Purchases	10-05-2025	09-05-2025	05-05-2025	125 493.08	125 493.08	-	M11	Internal Usage not included in string
10	8267424551	Esikom	Bulk Purchases	12-05-2025	11-05-2025	05-05-2025	250 153.97	250 153.97	-	M11	Internal Usage not included in string
11	5377392922	Esikom	Bulk Purchases	21-05-2025	20-05-2025	19-05-2025	5 900.26	5 900.26	-	M11	Not yet due at reporting date
12	9030355662	Esikom	Bulk Purchases	23-05-2025	23-05-2025	19-05-2025	2 686.72	2 686.72	-	M11	M12 String
13	9581081208	Esikom	Bulk Purchases	21-05-2025	17-05-2025	12-05-2025	3 383.11	3 383.11	-	M11	Internal Usage not included in string
14	6897791850	Esikom	Bulk Purchases	21-05-2025	17-05-2025	12-05-2025	3 805.49	3 805.49	-	M11	Internal Usage not included in string
15	8626469544	Esikom	Bulk Purchases	21-05-2025	17-05-2025	12-05-2025	16 789.13	16 789.13	-	M11	Internal Usage not included in string
16	7486207260	Esikom	Bulk Purchases	07-05-2025	03-05-2025		-19 863.72		-19 863.72	M11	Account in credit
17	9792412008	Esikom	Bulk Purchases	21-05-2025	17-05-2025	12-05-2025	46 052.65	46 052.65	-	M11	Internal Usage not included in string
18	7460413421	Esikom	Bulk Purchases	07-05-2025	02-05-2025	29-05-2025	3 924.41	3 924.41	-	M11	Internal Usage not included in string
19	9622811180	Esikom	Bulk Purchases	28-05-2025	23-05-2025	19-05-2025	11 246.44	11 246.44	-	M11	Internal Usage not included in string
20	6963620040	Esikom	Bulk Purchases	17-05-2025	17-05-2025	12-05-2025	24 986.01	24 986.01	-	M11	Internal Usage not included in string
21	5710236842	Esikom	Bulk Purchases	16-05-2025	16-05-2025	12-05-2025	64 845.73	64 845.73	-	M11	Internal Usage not included in string
22	6829354180	Esikom	Bulk Purchases	21-05-2025	17-05-2025	12-05-2025	37 729.35	37 729.35	-	M11	Internal Usage not included in string
23	5421499776	Esikom	Bulk Purchases	07-05-2025	03-05-2025	29-05-2025	10 524.40	10 524.40	-	M11	M11 String
24	8774558833	Esikom	Bulk Purchases	09-05-2025	09-05-2025	05-05-2025	3 619.14	3 619.14	-	M11	M11 String
							11 106 228.81	11 128 892.53	-19 663.72		
Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:											
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end
1	6627012482	Esikom	Bulk Purchases	23-05-2025	23-07-2025		2 347 134.80		2 347 134.80	M12	Not yet due at reporting date
2	677496495	Esikom	Bulk Purchases	19-05-2025	19-07-2025		5 727 678.58		5 727 678.58	M12	Not yet due at reporting date
3	8260124924	Esikom	Bulk Purchases	24-05-2025	24-07-2025		838 566.37		838 566.37	M12	Not yet due at reporting date
4	9571810478	Esikom	Bulk Purchases	18-05-2025	18-07-2025		5 714 701.77		5 714 701.77	M12	Not yet due at reporting date
5	5633644454	Esikom	Bulk Purchases	24-05-2025	24-07-2025		602 610.56		602 610.56	M12	Not yet due at reporting date
6	5001898097	Esikom	Bulk Purchases	05-05-2025	30-06-2025	25-05-2025	1 614.59	1 614.59	-	M12	Internal Usage not included in string
7	7036295180	Esikom	Bulk Purchases								
8	9871212693	Esikom	Bulk Purchases								
9	9251715291	Esikom	Bulk Purchases	10-05-2025	10-07-2025	25-05-2025	136 441.09			M12	Internal Usage not included in string
10	8267424551	Esikom	Bulk Purchases	11-05-2025	11-07-2025	25-05-2025	283 921.27			M12	Internal Usage not included in string
11	5377392922	Esikom	Bulk Purchases	26-05-2025	27-05-2025	30-05-2025	6 060.82			M12	Not yet due at reporting date
12	9030355662	Esikom	Bulk Purchases	11-05-2025	11-07-2025	10-07-2025	2 570.94			M12	M12 String (Partly)
13	9581081208	Esikom	Bulk Purchases	19-05-2025	14-07-2025	25-05-2025	2 981.82			M12	Internal Usage not included in string
14	6897791850	Esikom	Bulk Purchases	19-05-2025	14-07-2025	25-05-2025	3 567.65			M12	Not yet due at reporting date
15	8626469544	Esikom	Bulk Purchases	18-05-2025	14-07-2025	25-05-2025	20 581.88			M12	Internal Usage not included in string
16	7486207260	Esikom	Bulk Purchases	05-05-2025	30-06-2025		-14 886.76		-14 886.76	M12	Account in credit
17	9792412008	Esikom	Bulk Purchases	13-05-2025	14-07-2025	25-05-2025	56 454.36			M12	Internal Usage not included in string
18	7460413421	Esikom	Bulk Purchases	05-05-2025	30-06-2025	25-05-2025	3 686.57			M12	Internal Usage not included in string
19	9622811180	Esikom	Bulk Purchases	26-05-2025	21-07-2025	30-05-2025	237.90			M12	Internal Usage not included in string
20	6963620040	Esikom	Bulk Purchases	19-05-2025	19-07-2025	25-05-2025	25 781.22			M12	Internal Usage not included in string
21	5710236842	Esikom	Bulk Purchases	16-05-2025	16-07-2025	25-05-2025	77 222.17			M12	Internal Usage not included in string
22	6829354180	Esikom	Bulk Purchases	19-05-2025	14-07-2025	25-05-2025	21 678.26			M12	Internal Usage not included in string
23	5421499776	Esikom	Bulk Purchases	05-05-2025	30-06-2025	25-05-2025	9 445.57			M12	M12 String
24	8774558833	Esikom	Bulk Purchases	13-05-2025	14-07-2025	25-05-2025	3 960.27			M12	M12 String
							15 671 949.70	656 186.38	15 215 863.32		
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount		
1	22107729	101686231	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025	27-06-2025	2 442.25	2 442.25	-	M10
2	22107765	101686271	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025	27-06-2025	1 404.07	1 404.07	-	M10
3	22107783	101686308	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025	27-06-2025	5 011.99	5 011.99	-	M10
4	22109157	101686931	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025	27-06-2025	3 497.26	3 497.26	-	M10
5	22109184	101686971	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025	27-06-2025	1 084.82	1 084.82	-	M10
6	22107694	101696151	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025	27-06-2025	761.69	761.69	-	M10
7	22091807	101681401	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025	27-06-2025	5 272.00	5 272.00	-	M10
8	22091825	101681411	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025	27-06-2025	3 650.51	3 650.51	-	M10
9	22110797	100258300	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025	27-06-2025	38 199.52	38 199.52	-	M10
10	22107738	101696169	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025	27-06-2025	604.08	604.08	-	M10
11	22107747	101696176	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025	27-06-2025	1 768.69	1 768.69	-	M10
12	22109175	101696231	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025	27-06-2025	218.45	218.45	-	M10
13	22109371	101687121	Dept Water ans Sanitation	Bulk water	30-04-2025	30-05-2025	27-06-2025	175.87	175.87	-	M10
							64 253.45	64 253.45	-		
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount		
1	22107729	101686231	Dept Water ans Sanitation	Bulk water	31-05-2025	30-06-2025	27-06-2025	2 442.25	2 442.25	-	M11
2	22107765	101686271	Dept Water ans Sanitation	Bulk water	31-05-2025	30-06-2025	27-06-2025	1 404.07	1 404.07	-	M11
3	22107783	101686308	Dept Water ans Sanitation	Bulk water	31-05-2025	30-06-2025	27-06-2025	5 011.99	5 011.99	-	M11
4	22109157	101686931	Dept Water ans Sanitation	Bulk water	31-05-2025	30-06-2025	27-06-2025	3 497.26	3 497.26	-	M11
5	22109184	101686971	Dept Water ans Sanitation	Bulk water	31-05-2025	30-06-2025	27-06-2025	1 084.82	1 084.82	-	M11
6	22107694	101696151	Dept Water ans Sanitation	Bulk water	31-05-2025	30-06-2025	27-06-2025	761.69	761.69	-	M11
7	22091807	101681401	Dept Water ans Sanitation	Bulk water	31-05-2025	30-06-2025	27-06-2025	5 272.00	5 272.00	-	M11
8	22091825	101681411	Dept Water ans Sanitation	Bulk water	31-05-2025	30-06-2025	27-06-2025	3 650.51	3 650.51	-	M11
9	22110797	101697201	Dept Water ans Sanitation	Bulk water	31-05-2025	30-06-2025	27-06-2025	604.08	604.08	-	M11
10	22107738	101696169	Dept Water ans Sanitation	Bulk water	31-05-2025	30-06-2025	27-06-2025	1 768.69	1 768.69	-	M11
11	22107747	101696176	Dept Water ans Sanitation	Bulk water	31-05-2025	30-06-2025	27-06-2025	218.45	218.45	-	M11
12	22109175	101696231	Dept Water ans Sanitation	Bulk water	31-05-2025	30-06-2025	27-06-2025	175.87	175.87	-	M11
13	22109371	101687121	Dept Water ans Sanitation	Bulk water	31-05-2025	30-06-2025	27-06-2025	162.25	162.25	-	M11
							25 891.68	26 053.93	-		
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount		
1	22107729		Dept Water ans Sanitation	Bulk water					-	M12	
2	22107765		Dept Water ans Sanitation	Bulk water					-	M12	
3	22107783		Dept Water ans Sanitation	Bulk water					-	M12	
4	22109157		Dept Water ans Sanitation	Bulk water					-	M12	
5	22109184		Dept Water ans Sanitation	Bulk water					-	M12	
6	22107694		Dept Water ans Sanitation	Bulk water					-	M12	
7	22091807		Dept Water ans Sanitation	Bulk water					-	M12	
8	22091825		Dept Water ans Sanitation	Bulk water					-	M12	
9	22110797		Dept Water ans Sanitation	Bulk water					-	M12	
10	22107738		Dept Water ans Sanitation	Bulk water					-	M12	
11	22107747		Dept Water ans Sanitation	Bulk water					-	M12	
12	22109175		Dept Water ans Sanitation	Bulk water					-	M12	
13	22114016		Dept Water ans Sanitation	Bulk water					-	M12	

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 - M12 June									
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	5 619	74 764	74 729	35	0%	74 729
Service charges	190 639	199 058	210 785	17 399	207 150	210 785	(3 635)	-2%	210 785
Investment revenue	5 191	1 150	9 490	827	9 461	9 490	(29)	-0%	9 490
Transfers and subsidies - Operational	115 294	94 462	116 218	4 835	104 762	116 218	(11 456)	(0)	116 218
Other own revenue	69 155	80 822	101 634	34 329	104 942	101 634	3 309	3%	-
Total Revenue (excluding capital transfers and contributions)	453 971	451 490	512 856	63 009	501 079	512 856	(11 777)	-2%	512 856
Employee costs	130 819	149 110	142 683	10 921	137 300	142 683	(5 383)	-4%	142 683
Remuneration of Councillors	6 081	6 502	6 506	529	6 398	6 506	(108)	-2%	6 506
Depreciation and amortisation	42 207	31 439	32 968	1 964	27 962	32 968	(5 006)	-15%	32 968
Interest	14 961	11 926	12 792	3 245	12 694	12 792	(98)	-1%	12 792
Inventory consumed and bulk purchases	116 430	125 072	141 155	15 451	128 974	141 155	(12 180)	-9%	141 155
Transfers and subsidies	198	220	220	2	152	220	(68)	-31%	220
Other expenditure	134 672	126 892	176 089	30 285	145 971	176 089	(30 117)	-17%	176 089
Total Expenditure	445 369	451 160	512 413	62 398	459 452	512 413	(52 961)	-10%	512 413
Surplus/(Deficit)	8 602	330	443	611	41 627	443	41 184	9295%	443
Transfers and subsidies - capital (monetary allocations)	26 280	60 734	48 119	15 279	37 039	48 119	##...	-23%	48 119
Transfers and subsidies - capital (in-kind)	5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	40 432	61 064	48 562	15 890	78 666	48 562	30 104	62%	48 562
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	40 432	61 064	48 562	15 890	78 666	48 562	30 104	62%	48 562
Capital expenditure & funds sources									
Capital expenditure	41 662	80 568	71 924	22 994	52 561	71 924	(19 363)	-27%	71 924
Capital transfers recognised	26 280	60 734	48 119	15 279	37 039	48 119	(11 081)	-23%	48 119
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 383	19 834	23 805	7 715	15 523	23 805	(8 282)	-35%	23 805
Total sources of capital funds	41 662	80 568	71 924	22 994	52 561	71 924	(19 363)	-27%	71 924
Financial position									
Total current assets	123 084	54 183	111 205		156 738				111 205
Total non current assets	684 008	862 005	721 267		708 528				721 267
Total current liabilities	105 357	40 370	85 397		87 781				85 397
Total non current liabilities	123 166	135 968	119 944		119 870				119 944
Community wealth/Equity	578 568	739 850	627 131		657 616				627 131
Cash flows									
Net cash from (used) operating	80 491	90 941	59 832	(9 489)	95 322	59 832	(35 490)	-59%	59 832
Net cash from (used) investing	(46 273)	(80 568)	(71 524)	(21 121)	(50 152)	(71 524)	(21 372)	30%	(71 524)
Net cash from (used) financing	(1 738)	(1 747)	(1 799)	(26)	(1 832)	(1 799)	33	-2%	(1 799)
Cash/cash equivalents at the month/year end	61 258	10 155	47 768	104 597	104 597	47 768	(56 829)	-119%	47 768
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	22 916	8 329	5 506	4 763	4 630	3 760	25 772	76 923	152 598
Creditors Age Analysis									
Total Creditors	15 940	-	-	-	-	-	-	1 020	16 960

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M 12 June										
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	154 680	10 720	151 405	154 680	(3 274)	-2%	154 680
Executive and council		53 691	56 582	54 092	–	54 092	54 092	–		54 092
Finance and administration		110 415	100 485	100 588	10 720	97 313	100 588	(3 274)	-3%	100 588
Internal audit		–	–	–	–	–	–	–		–
<i>Community and public safety</i>		48 307	63 376	86 627	22 190	80 596	86 627	(6 031)	-7%	86 627
Community and social services		7 920	15 149	10 774	4 892	11 929	10 774	1 155	11%	10 774
Sport and recreation		3 031	3 600	3 070	254	3 171	3 070	101	3%	3 070
Public safety		32 537	34 847	61 197	17 044	58 733	61 197	(2 464)	-4%	61 197
Housing		4 819	9 780	11 587	–	6 763	11 587	(4 823)	-42%	11 587
Health		–	–	–	–	–	–	–		–
<i>Economic and environmental services</i>		9 813	6 560	8 963	507	7 850	8 963	(1 113)	-12%	8 963
Planning and development		2 513	2 095	2 168	138	2 721	2 168	553	26%	2 168
Road transport		7 299	4 465	6 795	369	5 129	6 795	(1 667)	-25%	6 795
Environmental protection		–	–	–	–	–	–	–		–
<i>Trading services</i>		263 574	285 222	310 705	44 870	298 266	310 705	(12 438)	-4%	310 705
Energy sources		166 072	166 652	190 200	29 259	187 868	190 200	(2 332)	-1%	190 200
Water management		40 835	78 784	54 105	8 054	50 154	54 105	(3 951)	-7%	54 105
Waste water management		30 274	21 174	44 485	3 973	38 670	44 485	(5 815)	-13%	44 485
Waste management		26 393	18 612	21 914	3 584	21 574	21 914	(340)	-2%	21 914
<i>Other</i>	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	485 801	512 224	560 975	78 288	538 117	560 975	(22 857)	-4%	560 975
Expenditure - Functional										
<i>Governance and administration</i>		121 832	123 752	127 708	13 609	114 447	127 708	(13 261)	-10%	127 708
Executive and council		13 539	13 899	13 775	974	13 347	13 775	(428)	-3%	13 775
Finance and administration		107 178	108 639	112 700	12 548	99 920	112 700	(12 780)	-11%	112 700
Internal audit		1 115	1 215	1 232	87	1 179	1 232	(53)	-4%	1 232
<i>Community and public safety</i>		65 436	78 357	102 591	23 278	94 295	102 591	(8 296)	-8%	102 591
Community and social services		9 409	12 758	11 771	1 474	9 533	11 771	(2 238)	-19%	11 771
Sport and recreation		12 695	14 485	13 317	1 296	12 646	13 317	(670)	-5%	13 317
Public safety		39 158	44 657	67 545	20 347	66 551	67 545	(994)	-1%	67 545
Housing		4 174	6 457	9 958	161	5 564	9 958	(4 394)	-44%	9 958
Health		–	–	–	–	–	–	–		–
<i>Economic and environmental services</i>		27 159	30 190	28 627	2 266	27 956	28 627	(672)	-2%	28 627
Planning and development		11 803	12 809	12 034	844	11 718	12 034	(317)	-3%	12 034
Road transport		15 356	17 381	16 593	1 423	16 238	16 593	(355)	-2%	16 593
Environmental protection		–	–	–	–	–	–	–		–
<i>Trading services</i>		230 941	218 861	253 487	23 245	222 755	253 487	(30 732)	-12%	253 487
Energy sources		152 780	136 679	164 910	16 373	151 867	164 910	(13 042)	-8%	164 910
Water management		39 390	33 757	32 119	2 344	26 932	32 119	(5 186)	-16%	32 119
Waste water management		20 930	22 233	25 989	2 674	24 501	25 989	(1 488)	-6%	25 989
Waste management		17 841	26 193	30 470	1 853	19 454	30 470	(11 015)	-36%	30 470
<i>Other</i>		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	445 369	451 160	512 413	62 398	459 452	512 413	(52 961)	-10%	512 413
Surplus/ (Deficit) for the year		40 432	61 064	48 562	15 890	78 666	48 562	30 104	0,6198965	48 562

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) - M12 June										
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	54 092	–		54 092
Vote 2 - Office of Municipal Manager		300	–	–	–	–	–	–		–
Vote 3 - Financial Administrative Services		101 583	92 185	96 785	10 317	94 066	96 785	(2 718)	-2,8%	96 785
Vote 4 - Community Development Services		8 034	17 237	12 890	5 268	14 234	12 890	1 344	10,4%	12 890
Vote 5 - Corporate and Strategic Services		784	489	1 610	15	825	1 610	(784)	-48,7%	1 610
Vote 6 - Planning and Development Services		2 655	2 095	2 168	138	2 721	2 168	553	25,5%	2 168
Vote 7 - Public Safety		39 136	39 373	65 226	17 344	62 823	65 226	(2 403)	-3,7%	65 226
Vote 8 - Electricity		166 815	167 411	190 233	29 260	187 899	190 233	(2 334)	-1,2%	190 233
Vote 9 - Waste Management		27 343	19 591	21 915	3 584	21 574	21 915	(341)	-1,6%	21 915
Vote 10 - Waste Water Management		31 660	22 604	43 292	3 973	38 630	43 292	(4 662)	-10,8%	43 292
Vote 11 - Water		43 250	81 278	54 108	8 055	50 157	54 108	(3 951)	-7,3%	54 108
Vote 12 - Housing		4 819	9 780	11 587	–	6 763	11 587	(4 823)	-41,6%	11 587
Vote 13 - Road Transport		3 000	–	4 000	80	1 163	4 000	(2 837)	-70,9%	4 000
Vote 14 - Sports and Recreation		3 031	3 600	3 070	254	3 171	3 070	101	3,3%	3 070
Total Revenue by Vote	2	485 801	512 224	560 975	78 288	538 117	560 975	(22 857)	-4,1%	560 975
Expenditure by Vote	1									
Vote 1 - Executive and Council		8 750	9 477	9 313	617	8 983	9 313	(330)	-3,5%	9 313
Vote 2 - Office of Municipal Manager		16 226	16 274	11 460	951	11 214	11 460	(246)	-2,1%	11 460
Vote 3 - Financial Administrative Services		72 238	73 914	76 435	9 875	67 103	76 435	(9 332)	-12,2%	76 435
Vote 4 - Community Development Services		10 583	11 246	10 255	713	9 967	10 255	(287)	-2,8%	10 255
Vote 5 - Corporate and Strategic Services		21 688	22 272	28 452	2 099	24 783	28 452	(3 669)	-12,9%	28 452
Vote 6 - Planning and Development Services		11 090	11 221	11 342	806	11 061	11 342	(281)	-2,5%	11 342
Vote 7 - Public Safety		43 398	51 468	73 705	21 352	70 862	73 705	(2 843)	-3,9%	73 705
Vote 8 - Electricity		152 780	136 679	164 910	16 373	151 867	164 910	(13 042)	-7,9%	164 910
Vote 9 - Waste Management		17 841	26 193	30 470	1 853	19 454	30 470	(11 015)	-36,2%	30 470
Vote 10 - Waste Water Management		19 598	20 452	24 117	2 455	23 111	24 117	(1 006)	-4,2%	24 117
Vote 11 - Water		39 390	33 757	32 119	2 344	26 932	32 119	(5 186)	-16,1%	32 119
Vote 12 - Housing		4 174	6 457	9 958	161	5 564	9 958	(4 394)	-44,1%	9 958
Vote 13 - Road Transport		14 917	17 265	16 561	1 504	15 904	16 561	(658)	-4,0%	16 561
Vote 14 - Sports and Recreation		12 695	14 485	13 317	1 296	12 646	13 317	(670)	-5,0%	13 317
Total Expenditure by Vote	2	445 369	451 160	512 413	62 398	459 452	512 413	(52 961)	-10,3%	512 413
Surplus/ (Deficit) for the year	2	40 432	61 064	48 562	15 890	78 666	48 562	30 104	62,0%	48 562

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) - M12 June										
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	14 656	146 262	149 631	(3 369)	-2%	149 631
Service charges - Water		32 781	33 443	32 777	229	32 138	32 777	(639)	-2%	32 777
Service charges - Waste Water Management		16 351	15 305	14 664	1 300	14 811	14 664	147	1%	14 664
Service charges - Waste management		14 106	14 436	13 713	1 214	13 939	13 713	226	2%	13 713
Sale of Goods and Rendering of Services		4 560	4 926	4 611	413	5 318	4 611	707	15%	4 611
Agency services		4 300	4 465	3 995	289	4 012	3 995	17	0%	3 995
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 117	6 698	7 486	983	7 411	7 486	(75)	-1%	7 486
Interest from Current and Non Current Assets		5 191	1 150	9 490	827	9 461	9 490	(29)	0%	9 490
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		970	784	748	408	1 070	748	321	43%	748
Licence and permits		11	12	2	-	2	2	0	19%	2
Operational Revenue		846	527	336	(412)	575	336	239	71%	336
Non-Exchange Revenue										
Property rates		73 693	75 998	74 729	5 619	74 764	74 729	35	0%	74 729
Surcharges and Taxes		-	1	1	-	-	1	(1)	-100%	1
Fines, penalties and forfeits		32 934	34 907	61 339	17 044	58 879	61 339	(2 460)	-4%	61 339
Licence or permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		115 294	94 462	116 218	4 835	104 762	116 218	(11 456)	-10%	116 218
Interest earned from Receivables (Non-Exchange)		4 208	4 353	4 509	388	4 500	4 509	(9)	0%	4 509
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 629	4 601	3 957	697	8 656	3 957	4 699	119%	3 957
Gains on disposal of Assets		-	-	400	2 331	2 331	400	1 931	483%	400
Other Gains		9 580	19 549	14 249	12 188	12 188	14 249	(2 061)	-14%	14 249
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		453 971	451 490	512 856	63 009	501 079	512 856	(11 777)	-2%	512 856
Expenditure By Type										
Employee related costs		130 819	149 110	142 683	10 921	137 300	142 683	(5 383)	-4%	142 683
Remuneration of councillors		6 081	6 502	6 506	529	6 398	6 506	(108)	-2%	6 506
Bulk purchases - electricity		105 503	113 900	126 850	13 262	116 391	126 850	(10 459)	-8%	126 850
Inventory consumed		10 927	11 172	14 305	2 189	12 583	14 305	(1 721)	-12%	14 305
Debt impairment		50 384	54 088	79 357	22 884	79 357	79 357	-	-	79 357
Depreciation and amortisation		42 207	31 439	32 968	1 964	27 962	32 968	(5 006)	-15%	32 968
Interest		14 961	11 926	12 792	3 245	12 694	12 792	(98)	-1%	12 792
Contracted services		56 827	27 732	51 455	4 168	37 031	51 455	(14 424)	-28%	51 455
Transfers and subsidies		198	220	220	2	152	220	(68)	-31%	220
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		26 796	37 712	42 816	3 233	29 583	42 816	(13 233)	-31%	42 816
Losses on Disposal of Assets		666	-	400	-	-	400	(400)	-100%	400
Other Losses		-	7 360	2 060	-	-	2 060	(2 060)	-100%	2 060
Total Expenditure		445 369	451 160	512 413	62 398	459 452	512 413	(52 961)	-10%	512 413
Surplus/(Deficit)		8 602	330	443	611	41 627	443	41 184	0	443
Transfers and subsidies - capital (monetary allocations)		26 280	60 734	48 119	15 279	37 039	48 119	(11 081)	(0)	48 119
Transfers and subsidies - capital (in-kind)		5 550	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		40 432	61 064	48 562	15 890	78 666	48 562	30 104	0	48 562
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		40 432	61 064	48 562	15 890	78 666	48 562	30 104	0	48 562
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		40 432	61 064	48 562	15 890	78 666	48 562	30 104	0	48 562
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		40 432	61 064	48 562	15 890	78 666	48 562	30 104	0	48 562

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) - M12 June										
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	-	261	70	261	261	(0)	0%	261
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	1 320	1 200	1 200	1 200	1 200	-	-	1 200
Vote 9 - Waste Management		-	2 500	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	12 897	-	-	-	-	-	-	-
Vote 12 - Housing		1 000	3 200	1 200	-	1 201	1 200	1	0%	1 200
Vote 13 - Road Transport		-	2 000	2 000	677	1 720	2 000	(280)	-14%	2 000
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	3 185	21 917	4 661	1 946	4 382	4 661	(279)	-6%	4 661
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		115	400	609	213	438	609	(171)	-28%	609
Vote 4 - Community Development Services		540	10 153	7 486	3 800	4 883	7 486	(2 603)	-35%	7 486
Vote 5 - Corporate and Strategic Services		1 261	1 071	1 337	332	950	1 337	(387)	-29%	1 337
Vote 6 - Planning and Development Services		1 227	500	5	-	4	5	(1)	-30%	5
Vote 7 - Public Safety		-	460	3 330	1 560	1 561	3 330	(1 769)	-53%	3 330
Vote 8 - Electricity		4 363	14 112	8 528	1 961	5 105	8 528	(3 423)	-40%	8 528
Vote 9 - Waste Management		12 997	-	4 955	3 011	3 011	4 955	(1 945)	-39%	4 955
Vote 10 - Waste Water Management		7 848	21 726	24 825	3 489	19 526	24 825	(5 298)	-21%	24 825
Vote 11 - Water		6 388	7 493	12 381	6 683	9 785	12 381	(2 596)	-21%	12 381
Vote 12 - Housing		2 063	2 736	2 155	-	2 155	2 155	-	-	2 155
Vote 13 - Road Transport		1 604	-	1 652	-	762	1 652	(891)	-54%	1 652
Vote 14 - Sports and Recreation		72	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	38 477	58 652	67 263	21 048	48 179	67 263	(19 084)	-28%	67 263
Total Capital Expenditure		41 662	80 568	71 924	22 994	52 561	71 924	(19 363)	-27%	71 924
Capital Expenditure - Functional Classification										
Governance and administration		1 377	1 471	1 946	545	1 388	1 946	(558)	-29%	1 946
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 377	1 471	1 946	545	1 388	1 946	(558)	-29%	1 946
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 675	16 549	14 171	5 359	9 800	14 171	(4 371)	-31%	14 171
Community and social services		540	10 153	8 538	3 852	4 935	8 538	(3 603)	-42%	8 538
Sport and recreation		72	-	-	-	-	-	-	-	-
Public safety		-	460	2 278	1 508	1 509	2 278	(769)	-34%	2 278
Housing		3 063	5 936	3 355	-	3 355	3 355	1	0%	3 355
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 016	2 500	3 222	746	2 706	3 222	(516)	-16%	3 222
Planning and development		3 412	500	266	70	264	266	(1)	-1%	266
Road transport		1 604	2 000	2 957	677	2 442	2 957	(515)	-17%	2 957
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		31 595	60 048	52 584	16 344	38 667	52 584	(13 917)	-26%	52 584
Energy sources		4 363	15 432	9 728	3 161	6 305	9 728	(3 423)	-35%	9 728
Water management		6 388	20 389	12 381	6 683	9 785	12 381	(2 596)	-21%	12 381
Waste water management		7 848	21 726	25 520	3 489	19 567	25 520	(5 954)	-23%	25 520
Waste management		12 997	2 500	4 955	3 011	3 011	4 955	(1 945)	-39%	4 955
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	41 662	80 568	71 924	22 994	52 561	71 924	(19 363)	-27%	71 924
Funded by:										
National Government		17 601	47 842	33 941	8 705	24 398	33 941	(9 543)	-28%	33 941
Provincial Government		8 679	12 893	14 178	6 574	12 640	14 178	(1 538)	-11%	14 178
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	48 119	15 279	37 039	48 119	(11 081)	-23%	48 119
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		15 383	19 834	23 805	7 715	15 523	23 805	(8 282)	-35%	23 805
Total Capital Funding		41 662	80 568	71 924	22 994	52 561	71 924	(19 363)	-27%	71 924

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 - M12 June						
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	47 768	104 597	47 768
Trade and other receivables from exchange transactions		27 011	27 244	35 341	16 739	35 341
Receivables from non-exchange transactions		13 217	8 679	17 596	15 635	17 596
Current portion of non-current receivables		–	363	1 296	–	1 296
Inventory		1 173	1 047	1 173	1 338	1 173
VAT		12 974	6 696	8 030	12 172	8 030
Other current assets		7 451	0	–	6 257	–
Total current assets		123 084	54 183	111 205	156 738	111 205
Non current assets						
Investments		–	–	–	–	–
Investment property		74 265	74 207	74 212	74 212	74 212
Property, plant and equipment		606 140	787 281	645 004	630 793	645 004
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	2 817	1 600
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		684 008	862 005	721 267	708 528	721 267
TOTAL ASSETS		807 091	916 188	832 472	865 267	832 472
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		1 969	474	12 918	(19)	12 918
Consumer deposits		3 177	3 238	3 168	3 332	3 168
Trade and other payables from exchange transactions		62 623	23 141	51 533	42 365	51 533
Trade and other payables from non-exchange transactions		16 426	–	(698)	16 295	(698)
Provision		17 955	13 516	18 477	18 465	18 477
VAT		3 208	–	–	7 342	–
Other current liabilities		–	–	–	–	–
Total current liabilities		105 357	40 370	85 397	87 781	85 397
Non current liabilities						
Financial liabilities		476	–	–	476	–
Provision		96 542	108 120	106 238	105 688	106 238
Long term portion of trade payables		26 148	27 848	13 706	13 706	13 706
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		123 166	135 968	119 944	119 870	119 944
TOTAL LIABILITIES		228 523	176 338	205 341	207 651	205 341
NET ASSETS	2	578 568	739 850	627 131	657 616	627 131
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		578 568	739 850	627 131	657 616	627 131
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	578 568	739 850	627 131	657 616	627 131

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M12 June										
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	5 405	71 447	66 882	4 564	7%	66 882
Service charges		177 381	193 979	198 194	17 362	200 588	198 194	2 394	1%	198 194
Other revenue		15 221	13 611	19 926	1 090	23 164	19 926	3 238	16%	19 926
Transfers and Subsidies - Operational		124 110	94 462	109 144	(0)	103 481	109 144	(5 663)	-5%	109 144
Transfers and Subsidies - Capital		26 280	60 734	38 069	—	38 188	38 069	120	0%	38 069
Interest		8 494	5 003	13 113	900	17 092	13 113	3 980	30%	13 113
Dividends		—	—	—	—	—	—	—	—	—
Payments										
Suppliers and employees		(336 781)	(345 942)	(384 985)	(31 615)	(355 666)	(384 985)	(29 319)	8%	(384 985)
Interest		(497)	(290)	(290)	(2 628)	(2 820)	(290)	2 530	-872%	(290)
Transfers and Subsidies		(198)	(220)	(220)	(2)	(152)	(220)	(68)	31%	(220)
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 491	90 941	59 832	(9 489)	95 322	59 832	(35 490)	-59%	59 832
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		697	—	400	2 331	2 331	400	1 931	483%	400
Decrease (increase) in non-current receivables		—	—	—	(458)	79	—	79	#DIV/0!	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—
Payments										
Capital assets		(46 970)	(80 568)	(71 924)	(22 994)	(52 561)	(71 924)	(19 363)	27%	(71 924)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46 273)	(80 568)	(71 524)	(21 121)	(50 152)	(71 524)	(21 372)	30%	(71 524)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		—	—	—	—	—	—	—	—	—
Borrowing long term/ refinancing		—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		203	221	170	(26)	156	170	(14)	-8%	170
Payments										
Repayment of borrowing		(1 941)	(1 969)	(1 969)	—	(1 987)	(1 969)	19	-1%	(1 969)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 738)	(1 747)	(1 799)	(26)	(1 832)	(1 799)	33	-2%	(1 799)
NET INCREASE/ (DECREASE) IN CASH HELD		32 481	8 625	(13 490)	(30 635)	43 339	(13 490)			(13 490)
Cash/cash equivalents at beginning:		28 778	1 530	61 258	135 233	61 258	61 258			61 258
Cash/cash equivalents at month/year end:		61 258	10 155	47 768	104 597	104 597	47 768			47 768

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 - M 12 June																
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	5 405	71 447	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	11 864	150 237	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	3 442	29 433	31 689	33 001
Service charges - Waste Water Management		878	847	814	908	876	834	819	733	923	851	1 064	1 025	10 573	14 030	14 609
Service charges - Waste Management		802	826	793	855	1 000	801	794	766	876	827	975	1 030	10 345	13 395	13 949
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		48	53	63	128	44	45	49	46	68	50	68	408	1 070	820	858
Interest earned - external investments		1 046	753	79	670	714	777	859	783	917	1 021	1 015	827	9 461	1 300	1 450
Interest earned - outstanding debtors		(1 484)	2 312	837	358	270	977	937	751	614	958	1 028	73	7 631	3 932	4 015
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		674	678	567	908	906	913	1 163	769	866	403	1 272	1 071	10 190	2 957	3 018
Licences and permits		-	-	-	-	-	-	-	-	2	-	-	-	2	13	13
Agency services		322	383	321	395	361	57	466	482	307	319	309	289	4 012	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	-	-	(0)	103 481	105 514	107 423
Other revenue		2 487	182	1 674	1 245	540	762	(3 761)	(2 524)	4 007	2 830	(2 260)	(679)	7 889	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	24 756	415 771	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	-	-	-	38 188	71 618	79 488
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	2 331	2 331	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(0)	16	24	13	48	16	12	4	20	10	19	(26)	156	221	221
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		311	146	(95)	11	78	132	210	247	(127)	(383)	7	(458)	79	-	-
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	26 603	456 525	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	11 099	137 517	157 684	168 533
Remuneration of councillors		478	474	506	502	502	811	528	489	526	526	526	529	6 398	6 801	7 107
Interest		-	4	(12)	1	108	9	5	1	12	-	64	2 628	2 820	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	10 686	132 769	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	1 900	12 748	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	4 168	37 031	34 225	32 266
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	3	3	6	-	-	-	7	4	5	124	2	152	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	3 233	29 201	37 423	36 426
Cash Payments by Type		36 613	29 786	33 406	28 563	38 098	25 070	29 327	21 518	35 953	18 476	27 583	34 245	358 637	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	22 994	52 561	86 969	79 788
Repayment of borrowing		-	59	268	30	682	31	-	-	230	-	688	-	1 967	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	57 239	413 186	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)	(30 635)	43 339	16 203	30 832
Cash/cash equivalents at the monthly 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	104 597	120 800
Cash/cash equivalents at the monthly year end:		97 366	93 162	97 738	102 099	97 132	126 697	123 282	130 846	142 203	146 549	135 233	104 597	104 597	120 800	151 632

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 - M12 June														
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	3 369	1 316	920	887	848	932	4 313	14 549	27 135	21 529			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 674	2 426	950	826	652	253	1 927	5 325	24 035	8 984			
Receivables from Non-exchange Transactions - Property Rates	1400	5 462	2 104	1 558	1 160	1 069	914	8 153	27 405	47 824	38 700			
Receivables from Exchange Transactions - Waste Water Management	1500	1 999	810	612	545	577	472	3 206	10 899	19 120	15 699			
Receivables from Exchange Transactions - Waste Management	1600	1 462	685	475	410	430	340	2 371	6 697	12 871	10 249			
Receivables from Exchange Transactions - Property Rental Debtors	1700	135	–	–	–	–	–	–	65	201	65			
Interest on Arrear Debtor Accounts	1810	1 621	944	942	919	921	841	5 743	11 596	23 528	20 020			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–			
Other	1900	(2 807)	43	48	15	132	8	59	387	(2 115)	601			
Total By Income Source	2000	22 916	8 329	5 506	4 763	4 630	3 760	25 772	76 923	152 598	115 847	–	–	
2023/24 - totals only		18 241	7 871	5 758	4 861	4 229	4 016	24 413	69 785	139 175	107 305			
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 126	1 010	324	133	96	96	1 157	1 784	6 727	3 266			
Commercial	2300	8 694	1 732	1 060	1 150	945	488	3 352	12 814	30 236	18 750			
Households	2400	12 095	5 587	4 122	3 479	3 588	3 176	21 263	62 325	115 636	93 832			
Other	2500	–	–	–	–	–	–	–	–	–	–			
Total By Customer Group	2600	22 916	8 329	5 506	4 763	4 630	3 760	25 772	76 923	152 598	115 847	–	–	

The outstanding debtors' amount to R 152.598 million for June 2025. A total of R111.085 million is over 120 days. When analyzing the outstanding debt per customer group, R 115.636 million (75.78%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 30.236 million (19.81%) then Organs of State R6.727 million (4.41%). 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.

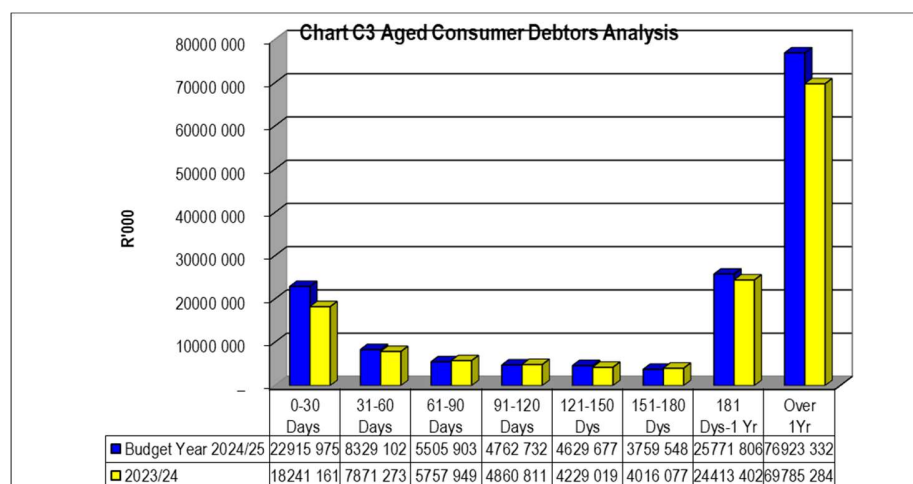


Figure 15: Chart C3 Aged Debtors Analysis

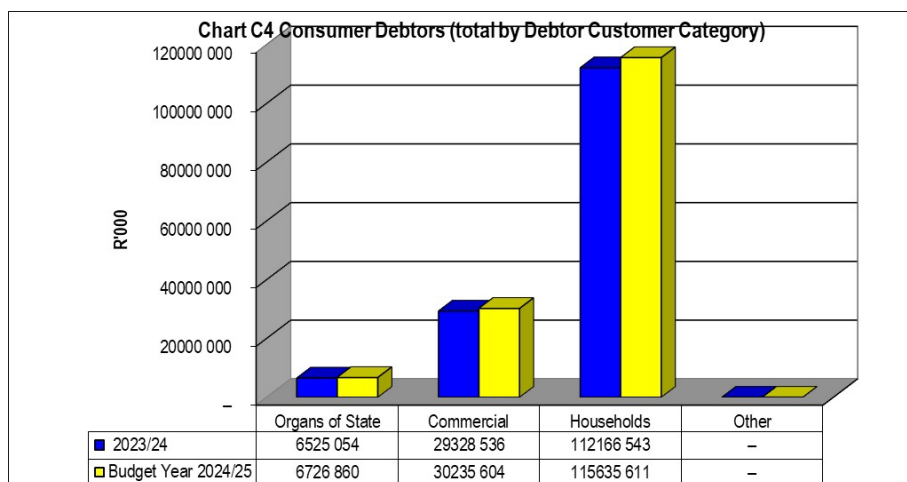


Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June											
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	15 233	-	-	-	-	-	-	-	15 233	12 935
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	200	-	-	-	-	-	-	-	200	1 729
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	506	-	-	-	-	-	-	1 020	1 526	4 928
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	15 940	-	-	-	-	-	-	1 020	16 960	19 591

The Municipality's outstanding creditors at the end of June 2025 amounted to R 16.960 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 and the accompanying journals have been processed. The other outstanding invoices are currently under dispute and will be paid on resolution. Some of suppliers information is also incomplete on CSD.

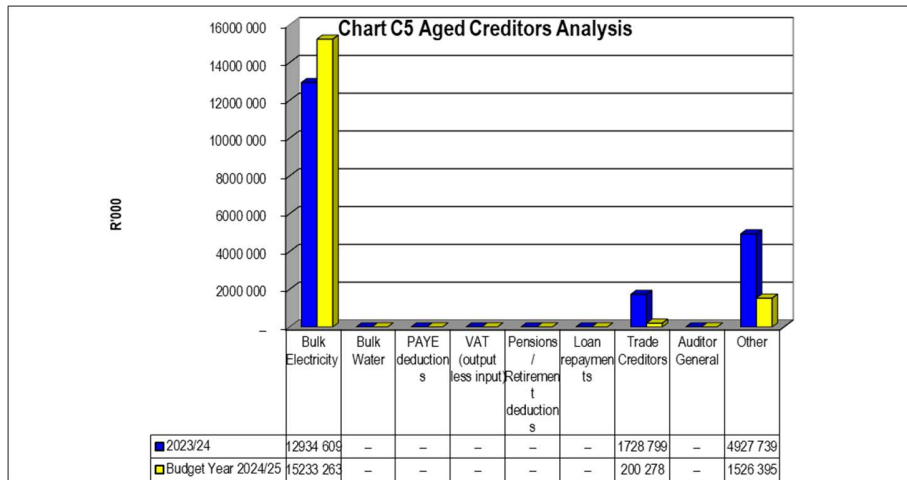


Figure 17: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	7,00%	0	0		8 434	28	(8 000)	-	462
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	7,25%	0	0		127	1	-	-	128
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment		Variable	7,90%	0	0		126 950	756	(35 000)		92 706
														-
														-
														-
Municipality sub-total										135 511	784	(43 000)	-	93 295
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									135 511	784	(43 000)	-	93 295

The Municipality has Call Investment accounts with a balance of R 93.295 million at the end of June 2025. The main purpose of the call accounts is to ring fence conditional grants and surplus funds. Of these funds, R16.243 million is attributed to unspent grants as at the end of June 2025.

2.4 Long Term Liabilities

REPORT TO FINANCE PORTFOLIO COMMITTEE

CEDERBERG MUNICIPALITY

SUMMARY OF EXTERNAL LOANS FOR June 2025

Borrowing Institution	Balance 01 June 2025	Interest Capital June 2025	Repayment June 2025	Interest Paid	Received	Balance at 30 June 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 26,98	R -	R -	R -	R -	R 26,98	0,01%	
ABSA (038-7230-0994)	R 159 442,51	R -	R -	R -	R -	R 159 442,51	34,88%	
ABSA (038-7230-0995)	R 316 397,40	R -	R -	R -	R -	R 316 397,40	69,23%	
Office Equipment - Printers Sky Metro	R -	R -	R -	R -	R -	R -	0,00%	
	R 457 055,65	R -	R -	R -	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 - M12 June										
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										
National Government:		109 335	83 135	95 527	–	94 781	94 781	–		95 527
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	–	–	–	–	–		–
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	–		13 469
National Treasury - Audit Fees		–	–	746	–	–	–	–		746
Provincial Government:		11 993	11 326	17 905	–	13 108	13 108	–		17 905
Transport Infrastructure Grant		–	–	–	–	–	–	–		–
Library Services: MRFG		6 357	6 288	6 288	–	6 288	6 288	–		6 288
Thusong Service Centre (Sustainability Operational Support)		120	–	–	–	–	–	–		–
CDW Support		151	151	151	–	151	151	–		151
Human Settlement Development Grant		1 802	3 844	3 688	–	3 408	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)		–	–	4 517	–	–	–	–		4 517
District Municipality:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	121 327	94 462	113 432	–	107 889	107 889	–		113 432
Capital Transfers and Grants										
National Government:		24 443	47 842	27 429	–	27 429	27 429	–		27 429
Municipal Infrastructure Grant (MIG)		13 743	14 537	14 506	–	14 506	14 506	–		14 506
Regional Bulk Infrastructure Grant (RBIG)		–	12 897	–	–	–	–	–		–
Water Services Infrastructure Grant		3 913	8 696	8 696	–	8 696	8 696	–		8 696
Integrated National Electrification Grant (INEG)		–	11 712	–	–	–	–	–		–
Municipal Disaster Response Grant		6 787	–	4 152	–	4 152	4 152	–		4 152
Finance Management (Capital)		–	–	75	–	75	75	–		75
Provincial Government:		7 771	12 893	10 759	–	10 759	10 759	–		10 759
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)		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	32 215	60 734	38 188	–	38 188	38 188	–		38 188
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	153 542	155 196	151 620	–	146 077	146 077	–		151 620

Table 16: SC7 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June										
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	96 504	2 361	92 871	96 504	(3 633)	-3,8%	96 504
Local Government Equitable Share		67 058	71 545	71 545	–	71 545	71 545	–		71 545
Finance Management		2 132	2 000	1 925	155	1 441	1 925	(484)	-25,1%	1 925
EPWP Incentive		1 658	1 534	1 534	(5)	1 534	1 534	–		1 534
Municipal Infrastructure Grant (PMU)		894	880	880	–	880	880	–		880
Municipal Infrastructure Grant (VAT)		2 017	2 181	2 176	816	2 000	2 176	(176)	-8,1%	2 176
Regional Bulk Infrastructure Grant (VAT)		–	1 934	–	–	–	–	–		–
Water Services Infrastructure Grant (VAT)		551	1 304	1 304	306	826	1 304	(478)	-36,7%	1 304
Integrated National Electrification Grant (VAT)		32 003	1 757	–	–	–	–	–		–
Municipal Disaster Response Grant (VAT)		41	–	2 925	581	1 175	2 925	(1 750)	-59,8%	2 925
Integrated National Electrification Programme (INEP)		–	–	13 469	509	13 469	13 469	–		13 469
National Treasury - Audit Fees		–	–	746	–	–	746	(746)	-100,0%	746
Provincial Government:		8 940	11 326	19 714	2 474	11 891	19 714	(7 823)	-39,7%	19 714
Transport Infrastructure Grant		–	–	–	–	–	–	–		–
Library Services: MRFG		4 903	6 288	6 288	558	6 011	6 288	(277)	-4,4%	6 288
Thusong Service Centre (Sustainability Operational Support)		1	–	119	–	91	119	(28)	-23,6%	119
CDW Support		10	151	302	2	72	302	(230)	-76,1%	302
Human Settlement Development Grant		1 756	3 844	3 715	–	3 407	3 715	(307)	-8,3%	3 715
Financial Management Capability Grant		499	–	1 550	–	–	1 550	(1 550)	-100,0%	1 550
Municipal Interventions Grant (VAT)		253	–	600	–	–	600	(600)	-100,0%	600
Municipal Water Resilience Grant (VAT)		520	1 043	1 556	847	1 243	1 556	(313)	-20,1%	1 556
Loadshedding Relief Grant (Vat)		198	–	–	–	–	–	–		–
Municipal Energy Resilience Grant		300	–	–	–	–	–	–		–
Municipal Service Delivery and Capacity Building Grant		500	–	–	–	–	–	–		–
Municipal Financial Recovery Services		–	–	1 000	999	999	1 000	(1)	-0,1%	1 000
Waste Management Compliance Grant (VAT)		–	–	67	67	67	67	0	0,0%	67
Acceleration Of Housing (VAT)		–	–	4 517	–	–	4 517	(4 517)	-100,0%	4 517
District Municipality:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		115 294	94 462	116 218	4 835	104 762	116 218	(11 456)	-9,9%	116 218
Capital expenditure of Transfers and Grants										
National Government:		17 601	47 842	33 941	8 705	24 398	33 941	(9 543)	-28,1%	33 941
Municipal Infrastructure Grant (MIG)		13 413	14 537	14 506	5 841	13 862	14 506	(644)	-4,4%	14 506
Regional Bulk Infrastructure Grant (RBIG)		–	12 897	–	–	–	–	–		–
Water Services Infrastructure Grant		3 913	8 696	8 696	2 183	5 654	8 696	(3 041)	-35,0%	8 696
Integrated National Electrification Grant (INEG)		–	11 712	–	–	–	–	–		–
Municipal Disaster Response Grant		275	–	10 664	681	4 820	10 664	(5 844)	-54,8%	10 664
Finance Management (Capital)		–	–	75	–	62	75	(13)	-17,4%	75
Provincial Government:		8 679	12 893	14 178	6 574	12 640	14 178	(1 538)	-10,8%	14 178
Human Settlement Development Grant (Capital)		3 063	5 936	3 355	–	3 356	3 355	1	0,0%	3 355
Municipal Interventions Grant		739	–	–	–	–	–	–		–
Municipal Water Resilience Grant		3 548	6 957	10 375	6 126	8 837	10 375	(1 539)	-14,8%	10 375
Loadshedding Relief Grant		1 319	–	–	–	–	–	–		–
Library Services MRF Capital		10	–	–	–	–	–	–		–
Waste Management Compliance Grant		–	–	448	448	448	448	(0)	0,0%	448
Acceleration Of Housing (Capital)		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		26 280	60 734	48 119	15 279	37 039	48 119	(11 081)	-23,0%	48 119
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		141 574	155 196	164 337	20 114	141 800	164 337	(22 537)	-13,7%	164 337

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 - M12 June										
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
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		5 306	5 661	5 733	471	5 707	5 733	(26)	0%	5 733
Pension and UIF Contributions		66	80	33	3	33	33	(0)	0%	33
Medical Aid Contributions		84	89	105	11	104	105	(1)	-1%	105
Motor Vehicle Allowance		240	252	240	10	190	240	(50)	-21%	240
Cellphone Allowance		386	420	395	34	364	395	(31)	-8%	395
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 081	6 502	6 506	529	6 398	6 506	(108)	-2%	6 506
% increase	4		6,9%	7,0%						7,0%
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages		4 206	4 511	4 180	358	4 091	4 180	(89)	-2%	4 180
Pension and UIF Contributions		139	167	45	19	202	45	157	349%	45
Medical Aid Contributions		46	55	23	7	78	23	55	238%	23
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		156	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		220	367	288	31	322	288	33	12%	288
Cellphone Allowance		103	216	149	18	194	149	45	30%	149
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	7	0	0	0	0	0	47%	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	4 885	4 685	200	4%	4 685
% increase	4		9,3%	-3,8%						-3,8%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		86 133	98 423	94 138	7 023	90 265	94 138	(3 873)	-4%	94 138
Pension and UIF Contributions		13 564	16 171	15 033	1 226	14 411	15 033	(621)	-4%	15 033
Medical Aid Contributions		4 251	5 755	5 867	512	5 700	5 867	(167)	-3%	5 867
Overtime		4 841	5 779	5 493	470	5 041	5 493	(452)	-8%	5 493
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		7 048	6 940	6 732	544	6 526	6 732	(206)	-3%	6 732
Cellphone Allowance		403	355	345	26	329	345	(16)	-5%	345
Housing Allowances		340	385	592	24	572	592	(21)	-3%	592
Other benefits and allowances		5 420	6 092	6 236	523	6 035	6 236	(201)	-3%	6 236
Payments in lieu of leave		1 704	1 388	1 208	104	1 208	1 208	-	-	1 208
Long service awards		493	551	504	36	504	504	-	-	504
Post-retirement benefit obligations	2	1 300	1 463	1 343	(40)	1 343	1 343	-	-	1 343
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		454	486	508	40	481	508	(27)	-5%	508
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		125 950	143 787	137 998	10 488	132 415	137 998	(5 584)	-4%	137 998
% increase	4		14,2%	9,6%						9,6%
Total Parent Municipality		136 901	155 612	149 189	11 450	143 699	149 189	(5 491)	-4%	149 189
			13,7%	9,0%						9,0%
TOTAL SALARY, ALLOWANCES & BENEFITS		136 901	155 612	149 189	11 450	143 699	149 189	(5 491)	-4%	149 189
% increase	4		13,7%	9,0%						9,0%
TOTAL MANAGERS AND STAFF		130 819	149 110	142 683	10 921	137 300	142 683	(5 383)	-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 - M12 June									
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	(9 738)	22 994	#VALUE!	86 976	#VALUE!	#VALUE!	#VALUE!
Total Capital expenditure	41 662	80 568	71 924	52 561					

The Municipality has an adjusted capital budget of R 71.924 million. It has incurred an expenditure of R 52.561 million on the capital budget. No commitments are on the system as all orders have been closed at year end. Provisions will however be created during the pre-audit period.

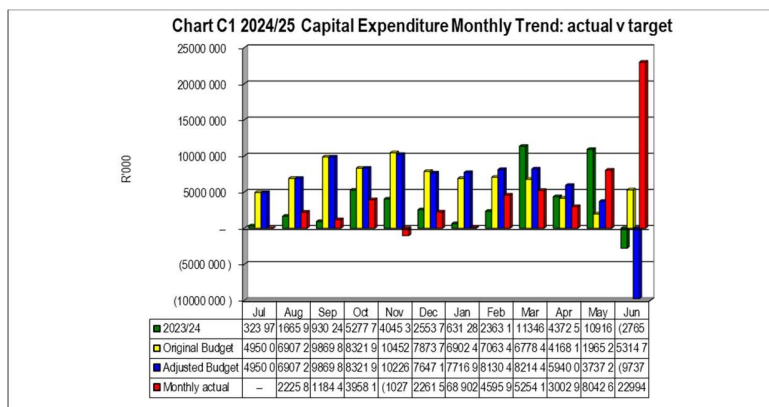


Figure 19: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M12 June										
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	30 087	8 467	24 332	30 087	5 755	19,1%	30 087
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	11 712	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	11 712	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 366	22 746	10 197	5 413	8 769	10 197	1 429	14,0%	10 197
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		3 303	3 913	6 842	5 413	5 413	6 842	1 429	20,9%	6 842
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 063	18 833	3 355	-	3 356	3 355	(1)	0,0%	3 355
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		7 209	19 107	19 890	3 054	15 563	19 890	4 327	21,8%	19 890
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7 209	19 107	19 890	3 054	15 563	19 890	4 327	21,8%	19 890
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2 500	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	2 500	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	530	10 153	7 486	3 800	4 883	7 486	2 603	34,8%	7 486
Community Facilities	530	10 153	7 486	3 800	4 883	7 486	2 603	34,8%	7 486
Halls	530	10 153	7 486	3 800	4 883	7 486	2 603	34,8%	7 486
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	1 262	1 071	1 026	329	997	1 026	29	2,8%	1 026
Computer Equipment	1 262	1 071	1 026	329	997	1 026	29	2,8%	1 026
Furniture and Office Equipment	85	-	525	234	360	525	165	31,4%	525
Furniture and Office Equipment	85	-	525	234	360	525	165	31,4%	525

Machinery and Equipment		3 256	705	3 601	433	2 242	3 601	1 359	37,7%	3 601
Machinery and Equipment		3 256	705	3 601	433	2 242	3 601	1 359	37,7%	3 601
Transport Assets		18 745	1 210	9 560	4 454	6 660	9 560	2 900	30,3%	9 560
Transport Assets		18 745	1 210	9 560	4 454	6 660	9 560	2 900	30,3%	9 560
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	37 453	69 205	52 285	17 717	39 475	52 285	12 810	24,5%	52 285

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 - M12										
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	8 552	2 370	5 116	8 552	3 436	40,2%	8 552
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1 100	3 813	1 100	1 100	3 813	2 713	71,2%	3 813
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	2 478	-	-	2 478	2 478	100,0%	2 478
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	1 100	1 335	1 100	1 100	1 335	235	17,6%	1 335
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		253	3 043	4 739	1 270	4 016	4 739	723	15,3%	4 739
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs	253	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	3 043	4 043	1 202	3 913	4 043	130	3,2%	4 043
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	696	67	103	696	593	85,2%	696
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
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	8 552	2 370	5 116	8 552	3 436	40,2%	8 552

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 - M12 June										
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	18 343	2 550	16 758	18 343	1 585	8,6%	18 343
Roads Infrastructure		7 928	9 563	8 520	808	8 479	8 520	41	0,5%	8 520
Roads		6 118	7 959	6 653	575	6 659	6 653	(5)	-0,1%	6 653
Road Structures		1 810	1 604	1 867	233	1 820	1 867	47	2,5%	1 867
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		684	1 053	1 074	121	661	1 074	413	38,5%	1 074
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		675	988	652	95	597	652	55	8,4%	652
Attenuation		8	65	422	26	64	422	358	84,8%	422
Electrical Infrastructure		668	1 275	1 684	551	1 469	1 684	214	12,7%	1 684
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		668	1 275	1 684	551	1 469	1 684	214	12,7%	1 684
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 101	954	1 674	419	1 221	1 674	453	27,1%	1 674
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		55	54	47	3	23	47	23	49,6%	47
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 046	900	1 628	416	1 198	1 628	430	26,4%	1 628
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 673	5 516	5 240	629	4 804	5 240	436	8,3%	5 240
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 567	5 401	5 110	625	4 698	5 110	412	8,1%	5 110
Waste Water Treatment Works		106	115	129	4	105	129	24	18,7%	129
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		613	772	151	23	124	151	27	17,8%	151
Landfill Sites		613	772	151	23	124	151	27	17,8%	151
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	9 101	919	8 298	9 101	803	8.8%	9 101
Community Facilities	6 955	8 160	7 579	546	6 833	7 579	746	9.8%	7 579
Halls	812	1 070	1 002	43	728	1 002	274	27.3%	1 002
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	80	-	230	-	-	230	230	100.0%	230
Cemeteries/Crematoria	23	50	6	1	5	6	1	14.0%	6
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	6 041	7 039	6 342	503	6 100	6 342	242	3.8%	6 342
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 031	1 370	1 522	373	1 465	1 522	57	3.7%	1 522
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 031	1 370	1 522	373	1 465	1 522	57	3.7%	1 522
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	703	5	552	703	150	21.4%	703
Operational Buildings	64	775	703	5	552	703	150	21.4%	703
Municipal Offices	64	775	703	5	552	703	150	21.4%	703
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	48	122	166	44	26.6%	166
Computer Equipment	151	148	166	48	122	166	44	26.6%	166
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-

Machinery and Equipment		3	251	96	2	4	96	92	95,4%	96
Machinery and Equipment		3	251	96	2	4	96	92	95,4%	96
Transport Assets		4 811	3 931	5 644	450	4 753	5 644	891	15,8%	5 644
Transport Assets		4 811	3 931	5 644	450	4 753	5 644	891	15,8%	5 644
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	29 682	33 767	34 053	3 973	30 488	34 053	3 566	10,5%	34 053

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	
JUNE 2025	
	Amount
Bank Statement Balance	10 473 328,53
72194774	0,00
72194480	0,00
82163324	10 187 769,48
32630263	285 559,05
Cashbook Balance	11 295 430,05
39999010203	-
39999010204	-
39999010301	372 098,52
39999010302	1 200 000,00
39999010303	-
39999010305	-1 188,00
39999010701	9 645 704,34
39999010702	559 411 209,94
39999010703	-558 379 202,85
39999010704	613 184,07
39999010705	-773 425,97
39999010802	-759 991,07
39999010805	-32 958,93
39999010902	45 898,29
39999010905	-45 898,29
Difference	-822 101,52
Reconciling Items	Difference
Cashier Receipts	-817 127,30
Bank Deposits	-
Outstanding EFT Payments	18 240,09
Post Office	-22 109,29
Wages, Salaries and Council	-
Other	-1 105,02
	-822 101,52
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 June 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

G. Matthyse

Municipal Manager of Cederberg Municipality – WC012

Signature



Date: 2025-07-14