

CEDERBERG MUNICIPALITY

ADJUSTMENT BUDGET REPORT

FEBRUARY 2026



Prepared in terms of the Local
Government Municipal Finance
Management Act (No 56 of 2003),
Municipal Budget and Reporting
Regulations, Government Gazette
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1 Part 1: Adjustment Budget

1.1 Mayor's Report

The Mayor's budget speech for the February 2026 Adjustment Budget is circulated separately and will be presented by the Executive Mayor, Cllr Azrial Scheepers, during the council meeting.

1.2 Legislative Background:

In terms of Chapter 4, Section 28 of the MFMA;

- (1) A municipality may revise an approved annual budget through an adjustments budget.
- (2) An adjustments budget-
 - (a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
 - (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
 - (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
 - (f) may correct any errors in the annual budget; and
 - (g) May provide for any other expenditure within a prescribed framework.
- (3) An adjustments budget must be in a prescribed form.
- (4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing of frequency.
- (5) When an adjustments budget is tabled, it must be accompanied by –
 - (a) an explanation how the adjustments budget affects the annual budget;
 - (b) a motivation of any material changes to the annual budget;
 - (c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
 - (d) Any other supporting documentation that may be prescribed.
- (6) Municipal tax and tariffs may not be increased during a financial year excepts when required in terms of a financial recovery plan.

- (7) Sections 22(b), 23(3) and 24(3) apply in respect of an adjustments budget, and in such application a reference in those sections to an annual budget must be read as a reference to an adjustments budget.

Municipal Budget and Reporting Regulations further provides:

A. Timeframes for tabling of adjustments budgets

- An adjustments budget referred to in Chapter 4, section 28(2)(b), (d) and (f) of the Act may be tabled in Municipal Council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year;
- Only one adjustments budget referred to in sub regulation (1) may be tabled in the municipal council during a financial year, except when the additional revenues contemplated in Chapter 4, section 28(2)(b) of the Act are allocations to a Municipality in a National or Provincial adjustments budget, in which case sub regulation (3) applies. If a National or Provincial adjustments budget allocates or transfer additional revenue to a Municipality, the Mayor of the Municipality must, at the next available meeting, but within 60 days of the approval of the relevant National or Provincial adjustments budget, table an adjustments budget referred to in Chapter 4, section (28(2) (b) of the Act in the Municipal council to appropriate these additional.
- The roll-overs relate only to Grant Funding. MFMA circular 72 para 6.6 dictates the process for Grant Funding roll-overs.
- “Municipalities may not rollover unspent conditional grant spending in terms of Chapter 4, section 28(2)(e) of the MFMA (read together with regulation 23(5) of the Municipal Budget and Reporting Regulations) because they are national / provincial funds. The applicable rollover process is then given effect through the municipal adjustments budget in January / February each year for all the cash / transfers that had already been transferred to the bank accounts of municipalities prior to the end of the financial year. In this regard refer to MFMA Budget Circular No. 51 for more information.
- Chapter 3, Section 21 of the 2013 Division of Revenue Act requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.”

1.3 Council Resolutions

That in respect of the 2025-2026 Adjustments Budget – February 2026

It is recommended that:

1. Council approves the Adjustments Budget for 2025/26 financial year, amendments to income, operational and capital expenditure projections as set out in the following:
 - Municipal Budget tables B1 – B10
 - Municipal Budget Supporting Documentation SB1 – SB19
2. Council notes that the Service Delivery Budget Implementation Plan be amended in line with these adjustments.

1.4 Executive Summary

This Adjustment Budget is tabled in terms of Chapter 4, Section 28(2)(b), (d) and (f) of the Municipal Finance Management Act (Act No. 56 of 2003), following the tabling of the Mid-Year Budget and Performance Assessment in compliance with Section 72 of the Act.

The purpose of this Adjustment Budget is to ensure that the Municipality's approved 2025/2026 Annual Budget remains credible, funded, and aligned to actual performance trends, updated allocations, and revised financial projections.

The following is an overview of the adjustments made during this budget process:

- To appropriate additional revenues that have become available through the Government Gazette issued in February 2026.
- To adjust for the Upper Limits for Remuneration of Council as issued in the Government Gazette of 20 February 2026.
- To adjust for movements in revenue from service charges based on updated billing and collection trends.
- To account for the anticipated increase in revenue from traffic fines.
- To reflect a decrease in employee-related costs resulting from vacancies
- To provide for an increase in impairment of debtors and depreciation expenses in line with updated expected capital expenditure and collection performance.
- To align the budget with the expected increase in bulk services costs, particularly bulk electricity purchases.
- To authorise the utilisation of projected savings in one vote towards spending under another vote, in accordance with Section 28(2)(d) of the MFMA.
- To any errors identified in the approved Annual Budget.

The reprioritisation by Department of Water and Sanitation of the Regional Bulk Infrastructure Grant (RBIG) has resulted in a downward adjustment to both the operating and capital components of the budget.

Through all the adjustments processed, the budget remains funded and compliant with the requirements of Sections 18 and 28 of the MFMA.

The Municipality remains committed to prioritising infrastructure investment while maintaining affordability and sustainability.

The proposed adjustments are necessary to ensure that the Municipality continues to deliver essential services in a financially sustainable manner while responding to evolving fiscal and operational conditions.

More detail will follow in sections 1.4.2, 1.4.3 and 1.4.4 below.

1.4.1 Overall effect of the adjustments budget

The collection rate remained at a realistic rate of 92% to enable continued service delivery.

Table 1: Consolidated overview of the Adjustment Budget

Description	Budget Year 2025/26			
	Original Budget	Adjustment Budget 1	Adjustment Budget 2	Difference
Total Operating Revenue	514 609 788.00	517 807 811.00	539 629 769.00	21 821 958.00
Total Operating Expenditure	514 019 873.00	517 433 917.00	538 419 142.00	20 985 225.00
<i>Surplus/(Deficit)</i>	589 915.00	373 894.00	1 210 627.00	836 733.00
Capital Transfers and Subsidies (Monetary allocations)	39 848 176.00	48 661 667.00	33 896 211.00	- 14 765 456.00
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-
<i>Surplus/ (Deficit) for the year</i>	40 438 091.00	49 035 561.00	35 106 838.00	- 13 928 723.00
Total Capital Expenditure	78 459 243.00	89 011 864.00	73 864 139.00	- 15 147 725.00

Operating revenue and expenditure have been adjusted. The operating surplus was, however, maintained. The budget has been adjusted as follows from the first adjustment budget:

- The Operating revenue has been adjusted upwards by R 21.822 million
- Total Operating Expenditure has been adjusted upwards by R 20.985 million
- Capital Expenditure has decreased by R 15.148 million
- The operating surplus increased by R 837 thousand to R 1.211 million (before capital transfers)

1.4.2 Operating Revenue Framework

Table 2: Operating Revenue by Source

WC012 Cederberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26 February 2026				
Description	Budget Year 2025/26			
	Original Budget	Adjusted Budget 1	Adjusted Budget 2	Difference
R thousands				
Revenue				
Exchange Revenue				
Service charges - Electricity	168 694	168 694	175 977	7 283
Service charges - Water	34 221	34 221	34 944	723
Service charges - Waste Water Management	15 309	15 309	15 914	605
Service charges - Waste Management	14 318	14 318	14 677	359
Sale of Goods and Rendering of Services	4 781	4 781	5 008	228
Agency services	4 171	4 171	4 158	(13)
Interest	-	-	-	-
Interest earned from Receivables (Exchange)	7 265	7 265	6 511	(754)
Interest earned from Current and Non Current Assets	7 788	7 788	10 853	3 065
Dividends	-	-	-	-
Rent on Land	-	-	-	-
Rental from Fixed Assets	781	781	966	185
Special rating levies	-	-	-	-
Licence and permits	2	2	2	(0)
Operational Revenue	411	411	456	46
Non-Exchange Revenue				
Property rates	76 578	76 578	80 951	4 373
Surcharges and Taxes	-	-	-	-
Fines, penalties and forfeits	45 587	45 587	54 330	8 743
Licence and permits	-	-	-	-
Transfers and subsidies - Operational	109 882	113 080	110 390	(2 690)
Interest	4 743	4 743	4 222	(521)
Fuel Levy	-	-	-	-
Operational Revenue	5 431	5 431	4 493	(938)
Gains on disposal of Assets	400	400	400	-
Other Gains	14 248	14 248	15 377	1 129
Discontinued Operations	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	514 610	517 808	539 630	21 822

Overall, the operating revenue increased by R 21.822 million mostly due to the following:

Service Charges – Electricity: The increase in electricity revenue is to reflect year-to-date actuals on the category. A conservative approach was taken as the effect of the installation of the smart pre-paid meters is expected to be seen in the coming months. The municipality will also monitor this category closely as it also needs to measure the effect of customers who moved to alternative energy sources.

Other Service Charges: Adjustments to these categories aligned the budget with year-to-date actual figures.

Interest earned from current and non-current assets: An adjustment of R3m has been made to this category. Interest earned from investments grew substantially as more cash was invested. This will also be closely monitored as capital expenditure is expected to increase, and an outflow of money is expected.

Property Rates: The municipality had a supplementary valuation roll which resulted in increased property valuations. Also included in the adjustment is the increased revenue from one of the bigger clients who had a payment holiday in prior years which expired.

Fines, Penalties and Forfeits: Due to increased efforts, substantially more traffic fines have been issued to date. Projections have been adjusted to reflect this.

Transfers and Subsidies – Operational: The decrease is primarily due to the removal of the RBIG grant, this reflects the operational portion.

Other Gains: The adjustment in this category is supported by actuarial calculations for Post Retirement Medical Aid.

1.4.3 Operating Expenditure Framework

Table 3: Operating Expenditure Framework

WC012 Cederberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26 February 2026				
Description	Budget Year 2025/26			
	Original Budget	Adjusted Budget 1	Adjusted Budget 2	Difference
Expenditure By Type				
Employee related costs	164 632	164 731	160 570	(4 162)
Remuneration of councillors	6 831	6 831	6 634	(197)
Bulk purchases - electricity	141 209	141 209	148 477	7 268
Inventory consumed	14 186	14 800	17 001	2 201
Debt impairment	52 790	52 790	64 529	11 739
Depreciation and amortisation	33 534	33 534	36 371	2 837
Interest	12 415	12 415	12 719	304
Contracted services	45 175	47 488	51 290	3 802
Transfers and subsidies	750	740	755	15
Irrecoverable debts written off	-	-	-	-
Operational costs	40 037	40 436	36 486	(3 949)
Losses on Disposal of Assets	400	400	400	-
Other Losses	2 060	2 060	3 188	1 128
Total Expenditure	514 020	517 434	538 419	20 985

The Operating Expenditure increased by R 20.985 million from the first adjustment budget mainly due to due to the following:

Employee Related Cost: The decrease in ERC is primarily due to vacancies which have not been filled to date. Such vacancies included two director posts. While one has been filled, the recruitment process is still underway for the filling of the fourth director.

Remuneration of Councillors: This category has been adjusted to reflect the Upper Limits for Councillors as issued 20 February 2026.

Bulk Purchases – electricity: Bulk purchases have increased in line with YTD Eskom accounts. It is also expected that this category will increase due to the installation of the smart pre-paid meters which eliminates the possibility of bypassing the meters.

Inventory Consumed: the increase in this category is primarily due to increase in fuel and oil as the municipality has started utilizing the regional landfill facility. Waste disposal is transported from Lamberts and Elandsbay as those waste disposal sites have been closed. Also included in this category is the purchase of additional smart meters from own funding.

Debt Impairment: Bulk of this adjustment is due to increase in debt impairment for traffic fines. Though revenue has increased substantially, the collection rate for fines remains below 25%. This is reflected in

the adjustment. The reassessment of the debt impairment for service charges and the desalination plant was increased to be in line with year-end expected patterns.

Depreciation and amortisation: Included in this category is the adjustment to provision for impairment on both the landfill site as well as the desalination plant.

Contracted Services: Contracted services increased primarily as result of increase in legal fees for existing litigation. Other increases reflect operational service requirements.

Operational Cost: The decrease in this category is primarily due to the adjustment on the capital and interest cost payable to West Coast District for the Regional Landfill Site. After negotiations with the DBSA, a further payment holiday has been granted to the participating municipalities. Provision is therefore not needed in this financial year.

Other Losses: The adjustment in this category is supported by actuarial calculations for Post Retirement Medical Aid.

1.4.4 Capital Expenditure Framework

Table 4: Capital Expenditure - Functional Classification

WC012 Cederberg - Table B5 Adjustments Capital Expenditure Budget by vote - 26 February 2026				
Description	Budget Year 2025/26			
	Original Budget	Adjusted Budget 1	Adjusted Budget 2	Difference
Executive and council	30	30	61	31
Finance and administration	960	960	840	(121)
Internal audit	-	-	-	-
Community and social services	15 456	15 456	14 372	(1 084)
Sport and recreation	1 200	1 200	1 200	-
Public safety	2 750	2 750	3 161	411
Housing	4 517	4 517	16	(4 502)
Health	-	-	-	-
Planning and development	5 711	5 711	6 925	1 214
Road transport	6 000	6 000	6 000	-
Environmental protection	-	-	-	-
Energy sources	7 450	10 163	10 163	-
Water management	18 775	22 810	15 836	(6 975)
Waste water management	1 625	5 429	7 902	2 473
Waste management	13 986	13 986	7 390	(6 596)
Other	-	-	-	-
Total Capital Expenditure - Functional	78 459	89 012	73 864	(15 148)

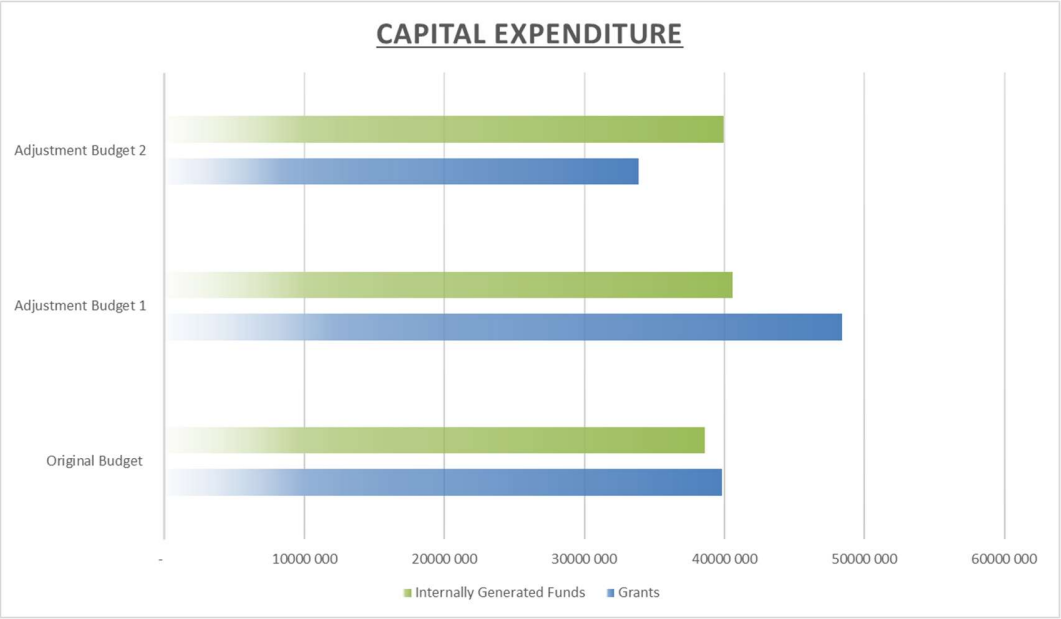
Table 5: Capital Expenditure Funding

	Original Budget	Adjustment Budget 1	Adjustment Budget 2	Difference
Grants	39 848 176	48 400 797	33 896 211	- 14 504 586.00
Internally Generated Funds	38 611 067	40 611 067	39 967 928	- 643 139.00
Total	78 459 243.00	89 011 864.00	73 864 139.00	- 15 147 725.00

The capital budget has been decreased by R 15.147 million in comparison to the last adjustment budget.

The capital budget has been amended to:

- Reflect the downward adjustment of the RBIG allocation.
- Reprioritize and account for additional grant funded projects
- Reprioritise projects within available own funding.
- Align capital spending with realistic implementation timelines.



1.5 Adjustment Budget Tables

Table 6: B1 Adjustments Budget Summary

WC012 Cederberg - Table B1 Adjustments Budget Summary - 26 February 2026											
Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	76 578	76 578	-	-	-	-	4 373	4 373	80 951	81 557	85 226
Service charges	232 542	232 542	-	-	-	-	8 970	8 970	241 512	245 739	259 799
Investment revenue	7 788	7 788	-	-	-	-	3 065	3 065	10 853	11 373	11 573
Transfers recognised - operational	109 882	113 080	-	-	-	-	(2 690)	(2 690)	110 390	124 725	193 623
Other own revenue	87 820	87 820	-	-	-	-	8 104	8 104	95 924	93 619	84 136
Total Revenue (excluding capital transfers and contributions)	514 610	517 808	-	-	-	-	21 822	21 822	538 630	557 014	634 357
Employee costs	164 632	164 731	-	-	-	-	(4 162)	(4 162)	160 570	173 770	184 228
Remuneration of councillors	6 831	6 831	-	-	-	-	(197)	(197)	6 634	7 139	7 317
Depreciation & asset impairment	86 324	86 324	-	-	-	-	14 576	14 576	100 900	89 585	92 781
Finance charges	12 415	12 415	-	-	-	-	304	304	12 719	12 188	13 148
Inventory consumed and bulk purchases	155 395	156 009	-	-	-	-	9 469	9 469	165 478	163 630	173 255
Transfers and subsidies	750	740	-	-	-	-	15	15	755	774	788
Other expenditure	87 673	90 384	-	-	-	-	981	981	91 364	102 722	167 445
Total Expenditure	514 020	517 434	-	-	-	-	20 985	20 985	538 419	549 807	638 963
Surplus/(Deficit)	590	374	-	-	-	-	837	837	1 211	7 207	(4 605)
Transfers and subsidies - capital (monetary allocations)	39 848	48 662	-	-	-	-	(14 765)	(14 765)	33 896	60 127	81 671
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	40 438	49 036	-	-	-	-	(13 929)	(13 929)	35 107	67 334	77 065
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	40 438	49 036	-	-	-	-	(13 929)	(13 929)	35 107	67 334	77 065
Capital expenditure & funds sources											
Capital expenditure	78 459	89 012	-	-	-	-	(15 148)	(15 148)	73 864	60 127	81 671
Transfers recognised - capital	39 848	48 401	-	-	-	-	(14 505)	(14 505)	33 896	60 127	81 671
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 611	40 611	-	-	-	-	(643)	(643)	39 968	-	-
Total sources of capital funds	78 459	89 012	-	-	-	-	(15 148)	(15 148)	73 864	60 127	81 671
Financial position											
Total current assets	104 463	163 378	-	-	-	-	(10 322)	(10 322)	153 055	193 521	238 630
Total non current assets	782 618	761 494	-	-	-	-	(19 669)	(19 669)	741 825	766 934	812 405
Total current liabilities	86 252	88 835	-	-	-	-	14 792	14 792	103 627	90 092	90 374
Total non current liabilities	116 694	137 893	-	-	-	-	(13 935)	(13 935)	123 958	135 734	148 967
Community wealth/Equity	684 134	698 197	-	-	-	-	(30 902)	(30 902)	667 295	734 629	811 694
Cash flows											
Net cash from (used) operating	68 308	55 971	-	-	-	-	354	354	56 325	94 029	118 167
Net cash from (used) investing	(78 059)	(89 012)	-	-	-	-	15 548	15 548	(73 464)	(57 627)	(79 171)
Net cash from (used) financing	(306)	(0)	-	-	-	-	(278)	(278)	(278)	170	170
Cash/cash equivalents at the year end	37 066	71 557	-	-	-	-	15 624	15 624	87 181	123 753	162 920
Cash backing/surplus reconciliation											
Cash and investments available	56 282	100 847	-	-	-	-	3 395	3 395	104 242	142 539	183 509
Application of cash and investments	11 084	19 380	-	-	-	-	(11 820)	(11 820)	7 560	4 534	5 174
Balance - surplus (shortfall)	45 198	81 467	-	-	-	-	15 215	15 215	96 682	138 005	178 335
Asset Management											
Asset register summary (WDV)	781 018	689 089	-	-	-	-	51 400	51 400	740 489	765 597	811 068
Depreciation	33 534	33 534	-	-	-	-	2 837	2 837	36 371	34 618	35 800
Renewal and Upgrading of Existing Assets	22 330	25 286	-	-	-	-	7 959	7 959	33 244	4 674	3 661
Repairs and Maintenance	39 509	39 955	-	-	-	-	2 880	2 880	42 836	41 988	43 580
Free services											
Cost of Free Basic Services provided	18 464	18 464	-	-	-	-	(850)	(850)	17 614	19 626	20 568
Revenue cost of free services provided	9 263	9 263	-	-	-	-	235	235	9 498	9 865	10 310
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Table 7: B2 Adjustment Budget Financial Performance (Functional Classification)

WC012 Cederberg - Table B2 Adjustments Budget Financial Performance (functional classification) - 26 February 2026												
Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjus. 10	Total Adjus. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		156 381	156 632	--	--	--	--	9 167	9 167	165 799	166 186	173 212
Executive and council		57 301	57 301	--	--	--	--	850	850	58 151	59 967	62 611
Finance and administration		99 080	99 331	--	--	--	--	8 317	8 317	107 648	106 219	110 601
Internal audit		--	--	--	--	--	--	--	--	--	--	--
Community and public safety		75 497	75 497	--	--	--	--	1 686	1 686	77 183	94 118	150 820
Community and social services		17 681	17 681	--	--	--	--	(790)	(790)	16 891	15 533	15 431
Sport and recreation		3 205	3 205	--	--	--	--	58	58	3 263	3 349	3 433
Public safety		46 710	46 710	--	--	--	--	7 476	7 476	54 187	47 490	48 678
Housing		7 900	7 900	--	--	--	--	(5 058)	(5 058)	2 842	27 745	83 278
Health		--	--	--	--	--	--	--	--	--	--	--
Economic and environmental services		12 525	12 525	--	--	--	--	1 401	1 401	13 926	12 320	21 359
Planning and development		3 484	3 484	--	--	--	--	42	42	3 526	2 585	12 681
Road transport		9 041	9 041	--	--	--	--	1 359	1 359	10 400	9 734	8 678
Environmental protection		--	--	--	--	--	--	--	--	--	--	--
Trading services		310 055	321 815	--	--	--	--	(5 198)	(5 198)	316 618	344 518	370 638
Energy sources		199 403	203 163	--	--	--	--	5 381	5 381	208 545	203 467	203 056
Water management		62 859	66 085	--	--	--	--	(12 392)	(12 392)	53 693	60 624	63 505
Waste water management		24 061	28 835	--	--	--	--	2 382	2 382	31 218	53 331	74 092
Waste management		23 731	23 731	--	--	--	--	(569)	(569)	23 162	27 095	29 985
Other		--	--	--	--	--	--	--	--	--	--	--
Total Revenue - Functional	2	554 458	566 469	--	--	--	--	7 057	7 057	573 526	617 140	716 028
Expenditure - Functional												
Governance and administration		132 041	132 379	--	--	--	--	2 087	2 087	134 465	133 438	140 254
Executive and council		14 571	14 551	--	--	--	--	755	755	15 305	15 369	15 977
Finance and administration		115 765	116 122	--	--	--	--	1 587	1 587	117 709	116 237	122 335
Internal audit		1 705	1 705	--	--	--	--	(255)	(255)	1 450	1 832	1 942
Community and public safety		85 301	87 064	--	--	--	--	8 318	8 318	95 382	107 553	162 859
Community and social services		12 785	12 798	--	--	--	--	629	629	13 428	13 395	13 575
Sport and recreation		14 664	14 664	--	--	--	--	19	19	14 683	15 677	16 538
Public safety		52 259	52 259	--	--	--	--	8 150	8 150	60 408	54 355	56 190
Housing		5 593	7 343	--	--	--	--	(480)	(480)	6 863	24 125	76 556
Health		--	--	--	--	--	--	--	--	--	--	--
Economic and environmental services		33 064	33 104	--	--	--	--	2 588	2 588	35 691	34 061	45 668
Planning and development		14 810	14 710	--	--	--	--	1 319	1 319	16 029	14 734	25 541
Road transport		18 254	18 394	--	--	--	--	1 269	1 269	19 663	19 327	20 127
Environmental protection		--	--	--	--	--	--	--	--	--	--	--
Trading services		263 614	264 887	--	--	--	--	7 993	7 993	272 881	274 755	290 183
Energy sources		172 961	173 518	--	--	--	--	8 100	8 100	181 617	176 280	186 469
Water management		34 007	34 516	--	--	--	--	4 251	4 251	38 767	36 073	38 016
Waste water management		28 051	28 260	--	--	--	--	(57)	(57)	28 202	29 697	31 768
Waste management		28 595	28 595	--	--	--	--	(4 300)	(4 300)	24 294	32 704	33 930
Other		--	--	--	--	--	--	--	--	--	--	--
Total Expenditure - Functional	3	514 020	517 434	--	--	--	--	20 985	20 985	538 419	549 807	638 963
Surplus/ (Deficit) for the year		40 438	49 036	--	--	--	--	(13 929)	(13 929)	35 107	67 334	77 065

Table 8: B3 Adjustment Budget Financial Performance (Revenue and Expenditure by Municipal Vote)

WC012 Cederberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26 February 2026												
Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive and Council		57 301	57 301	-	-	-	-	850	850	58 151	59 967	62 611
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		95 972	95 972	-	-	-	-	8 081	8 081	104 053	102 497	106 847
Vote 4 - Community Development Services		18 822	18 822	-	-	-	-	(647)	(647)	18 175	16 168	16 082
Vote 5 - Corporate and Strategic Services		932	1 183	-	-	-	-	3	3	1 186	3 050	3 065
Vote 6 - Planning and Development Services		3 484	3 484	-	-	-	-	42	42	3 526	2 585	12 681
Vote 7 - Public Safety		51 917	51 917	-	-	-	-	7 553	7 553	59 469	51 886	53 183
Vote 8 - Electricity		199 403	203 163	-	-	-	-	5 381	5 381	208 545	203 467	203 056
Vote 9 - Waste Management		23 731	23 731	-	-	-	-	(569)	(569)	23 162	27 095	29 985
Vote 10 - Waste Water Management		24 061	27 635	-	-	-	-	2 382	2 382	30 018	53 331	74 092
Vote 11 - Water		62 859	66 085	-	-	-	-	(12 392)	(12 392)	53 693	60 624	63 505
Vote 12 - Housing		7 900	7 900	-	-	-	-	(5 058)	(5 058)	2 842	27 745	83 278
Vote 13 - Road Transport		4 870	6 070	-	-	-	-	1 372	1 372	7 442	5 375	4 211
Vote 14 - Sports and Recreation		3 205	3 205	-	-	-	-	58	58	3 263	3 349	3 433
Total Revenue by Vote	2	554 458	566 469	-	-	-	-	7 057	7 057	573 526	617 140	716 028
Expenditure by Vote	1											
Vote 1 - Executive and Council		9 901	9 901	-	-	-	-	(313)	(313)	9 588	10 392	10 754
Vote 2 - Office of Municipal Manager		13 126	13 006	-	-	-	-	1 614	1 614	14 620	14 018	14 768
Vote 3 - Financial Administrative Services		74 450	74 450	-	-	-	-	401	401	74 852	75 499	79 659
Vote 4 - Community Development Services		12 297	12 297	-	-	-	-	1 053	1 053	13 350	9 637	9 667
Vote 5 - Corporate and Strategic Services		31 566	31 937	-	-	-	-	264	264	32 201	33 614	35 172
Vote 6 - Planning and Development Services		13 538	13 538	-	-	-	-	990	990	14 527	13 362	24 084
Vote 7 - Public Safety		59 313	59 313	-	-	-	-	7 806	7 806	67 120	61 868	64 073
Vote 8 - Electricity		172 961	173 518	-	-	-	-	8 100	8 100	181 617	176 280	186 469
Vote 9 - Waste Management		28 595	28 595	-	-	-	-	(4 300)	(4 300)	24 294	32 704	33 930
Vote 10 - Waste Water Management		26 591	26 591	-	-	-	-	107	107	26 698	28 176	30 209
Vote 11 - Water		34 007	34 516	-	-	-	-	4 251	4 251	38 767	36 073	38 016
Vote 12 - Housing		5 593	7 343	-	-	-	-	(480)	(480)	6 863	24 125	76 556
Vote 13 - Road Transport		17 417	17 765	-	-	-	-	1 474	1 474	19 239	18 380	19 069
Vote 14 - Sports and Recreation		14 664	14 664	-	-	-	-	19	19	14 683	15 677	16 538
Total Expenditure by Vote	2	514 020	517 434	-	-	-	-	20 985	20 985	538 419	549 807	638 963
Surplus/ (Deficit) for the year	2	40 438	49 036	-	-	-	-	(13 929)	(13 929)	35 107	67 334	77 065

Table 9: B4 Adjustment Budget Financial Performance (Revenue and Expenditure)

WC012 Cederberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26 February 2026												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	168 694	168 694	--	--	--	--	7 283	7 283	175 977	177 737	188 739
Service charges - Water	2	34 221	34 221	--	--	--	--	723	723	34 944	36 446	38 085
Service charges - Waste Water Management	2	15 309	15 309	--	--	--	--	605	605	15 914	16 306	17 038
Service charges - Waste Management	2	14 318	14 318	--	--	--	--	359	359	14 677	15 250	15 937
Sale of Goods and Rendering of Services		4 781	4 781	--	--	--	--	228	228	5 008	4 987	5 106
Agency services		4 171	4 171	--	--	--	--	(13)	(13)	4 158	4 359	4 468
Interest		--	--	--	--	--	--	--	--	--	--	--
Interest earned from Receivables (Exchange)		7 265	7 265	--	--	--	--	(754)	(754)	6 511	7 795	8 365
Interest earned from Current and Non Current Assets		7 788	7 788	--	--	--	--	3 065	3 065	10 853	11 373	11 573
Dividends		--	--	--	--	--	--	--	--	--	--	--
Rent on Land		--	--	--	--	--	--	--	--	--	--	--
Rental from Fixed Assets		781	781	--	--	--	--	185	185	966	816	837
Special rating levies		--	--	--	--	--	--	--	--	--	--	--
Licence and permits		2	2	--	--	--	--	(0)	(0)	2	2	2
Operational Revenue		411	411	--	--	--	--	46	46	456	429	445
Non-Exchange Revenue												
Property rates	2	76 578	76 578	--	--	--	--	4 373	4 373	80 951	81 557	85 226
Surcharges and Taxes		--	--	--	--	--	--	--	--	--	--	--
Fines, penalties and forfeits		45 587	45 587	--	--	--	--	8 743	8 743	54 330	47 639	48 830
Licences and permits		--	--	--	--	--	--	--	--	--	--	--
Transfer and subsidies - Operational		109 882	113 080	--	--	--	--	(2 690)	(2 690)	110 390	124 725	193 623
Interest earned from Receivables (Non-Exchange)		4 743	4 743	--	--	--	--	(521)	(521)	4 222	5 089	5 460
Fuel Levy		--	--	--	--	--	--	--	--	--	--	--
Operational Revenue (Non-Exchange)		5 431	5 431	--	--	--	--	(938)	(938)	4 493	5 755	6 063
Gains on disposal of Assets		400	400	--	--	--	--	--	--	400	2 500	2 500
Other Gains		14 248	14 248	--	--	--	--	1 129	1 129	15 377	14 248	2 060
Discontinued Operations		--	--	--	--	--	--	--	--	--	--	--
Total Revenue (excluding capital transfers and contributions)		514 610	517 808	--	--	--	--	21 822	21 822	539 630	557 014	634 357
Expenditure By Type												
Employee related costs		164 632	164 731	--	--	--	--	(4 162)	(4 162)	160 570	173 770	184 228
Remuneration of councillors		6 831	6 831	--	--	--	--	(197)	(197)	6 634	7 139	7 317
Bulk purchases - electricity		141 209	141 209	--	--	--	--	7 268	7 268	148 477	148 778	157 987
Inventory consumed		14 186	14 800	--	--	--	--	2 201	2 201	17 001	14 852	15 268
Debt impairment		52 790	52 790	--	--	--	--	11 739	11 739	64 529	54 967	56 981
Depreciation and amortisation		33 534	33 534	--	--	--	--	2 837	2 837	36 371	34 618	35 800
Interest		12 415	12 415	--	--	--	--	304	304	12 719	12 188	13 148
Contracted services		45 175	47 488	--	--	--	--	3 802	3 802	51 290	56 613	119 902
Transfers and subsidies		750	740	--	--	--	--	15	15	755	774	788
Irrecoverable debts written off		--	--	--	--	--	--	--	--	--	--	--
Operational costs		40 037	40 436	--	--	--	--	(3 949)	(3 949)	36 486	43 649	45 084
Losses on disposal of Assets		400	400	--	--	--	--	--	--	400	400	400
Other Losses		2 060	2 060	--	--	--	--	1 128	1 128	3 188	2 060	2 060
Total Expenditure		514 020	517 434	--	--	--	--	20 985	20 985	538 419	549 807	638 963
Surplus/(Deficit)		590	374	--	--	--	--	837	837	1 211	7 207	(4 605)
Transfers and subsidies - capital (monetary allocations)		39 848	48 662	--	--	--	--	(14 765)	(14 765)	33 896	60 127	81 671
Transfers and subsidies - capital (in-kind - all)		--	--	--	--	--	--	--	--	--	--	--
Surplus/(Deficit) before taxation		40 438	49 036	--	--	--	--	(13 929)	(13 929)	35 107	67 334	77 065
Income Tax		--	--	--	--	--	--	--	--	--	--	--
Surplus/(Deficit) after taxation		40 438	49 036	--	--	--	--	(13 929)	(13 929)	35 107	67 334	77 065
Share of Surplus/Deficit attributable to Joint Venture		--	--	--	--	--	--	--	--	--	--	--
Share of Surplus/Deficit attributable to Minorities		--	--	--	--	--	--	--	--	--	--	--
Surplus/(Deficit) attributable to municipality		40 438	49 036	--	--	--	--	(13 929)	(13 929)	35 107	67 334	77 065
Share of Surplus/Deficit attributable to Associate		--	--	--	--	--	--	--	--	--	--	--
Intercompany/Parent subsidiary transactions		--	--	--	--	--	--	--	--	--	--	--
Surplus/ (Deficit) for the year	1	40 438	49 036	--	--	--	--	(13 929)	(13 929)	35 107	67 334	77 065

Table 10: B5 Adjustment Budget Capital Expenditure by vote and funding

WC012 Cederberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26 February 2026												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	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		4 235	4 235	-	-	-	-	1 193	1 193	5 428	4 674	3 661
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		10 986	10 986	-	-	-	-	(5 521)	(5 521)	5 465	4 013	5 614
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		13 927	13 927	-	-	-	-	(13 927)	(13 927)	-	13 948	14 646
Vote 12 - Housing		2 517	2 517	-	-	-	-	(2 517)	(2 517)	-	3 000	5 000
Vote 13 - Road Transport		6 000	6 000	-	-	-	-	-	-	6 000	-	-
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	37 664	37 664					(20 771)	(20 771)	16 893	25 635	28 922
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		30	30	-	-	-	-	52	52	82	-	-
Vote 3 - Financial Administrative Services		10	10	-	-	-	-	39	39	49	-	-
Vote 4 - Community Development Services		13 786	13 786	-	-	-	-	(1 084)	(1 084)	12 702	7 412	7 412
Vote 5 - Corporate and Strategic Services		950	950	-	-	-	-	(159)	(159)	791	-	-
Vote 6 - Planning and Development Services		1 476	1 476	-	-	-	-	-	-	1 476	-	-
Vote 7 - Public Safety		4 420	4 420	-	-	-	-	411	411	4 830	-	-
Vote 8 - Electricity		7 450	10 163	-	-	-	-	-	-	10 163	-	-
Vote 9 - Waste Management		3 000	3 000	-	-	-	-	(1 075)	(1 075)	1 925	-	-
Vote 10 - Waste Water Management		425	3 533	-	-	-	-	3 673	3 673	7 206	24 079	41 087
Vote 11 - Water		4 848	8 884	-	-	-	-	6 952	6 952	15 836	-	-
Vote 12 - Housing		2 000	2 000	-	-	-	-	(1 985)	(1 985)	16	3 000	4 250
Vote 13 - Road Transport		1 200	1 896	-	-	-	-	(1 200)	(1 200)	696	-	-
Vote 14 - Sports and Recreation		1 200	1 200	-	-	-	-	-	-	1 200	-	-
Capital single-year expenditure sub-total		40 795	51 348					5 624	5 624	56 971	34 491	52 749
Total Capital Expenditure - Vote		78 459	89 012					(15 148)	(15 148)	73 864	60 127	81 671
Capital Expenditure - Functional												
Governance and administration		990	990					(90)	(90)	901		
Executive and council		30	30	-	-	-	-	31	31	61	-	-
Finance and administration		960	960	-	-	-	-	(121)	(121)	840	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		23 923	23 923					(5 175)	(5 175)	18 748	13 412	16 662
Community and social services		15 456	15 456	-	-	-	-	(1 084)	(1 084)	14 372	7 412	7 412
Sport and recreation		1 200	1 200	-	-	-	-	-	-	1 200	-	-
Public safety		2 750	2 750	-	-	-	-	411	411	3 161	-	-
Housing		4 517	4 517	-	-	-	-	(4 502)	(4 502)	16	6 000	9 250
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		11 711	11 711					1 214	1 214	12 925	4 674	3 661
Planning and development		5 711	5 711	-	-	-	-	1 214	1 214	6 925	4 674	3 661
Road transport		6 000	6 000	-	-	-	-	-	-	6 000	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		41 835	52 388					(11 098)	(11 098)	41 290	42 040	61 347
Energy sources		7 450	10 163	-	-	-	-	-	-	10 163	-	-
Water management		18 775	22 810	-	-	-	-	(6 975)	(6 975)	15 836	13 948	14 646
Waste water management		1 625	5 429	-	-	-	-	2 473	2 473	7 902	24 079	41 087
Waste management		13 986	13 986	-	-	-	-	(6 596)	(6 596)	7 390	4 013	5 614
Other		-	-					-	-	-		
Total Capital Expenditure - Functional	3	78 459	89 012					(15 148)	(15 148)	73 864	60 127	81 671
Funded by:												
National Government		29 014	36 226	-	-	-	-	(13 927)	(13 927)	22 300	54 127	72 421
Provincial Government		10 834	12 174	-	-	-	-	(578)	(578)	11 597	6 000	9 250
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	39 848	48 401					(14 505)	(14 505)	33 896	60 127	81 671
Borrowing		-	-					-	-	-	-	-
Internally generated funds		38 611	40 611					(643)	(643)	39 968	-	-
Total Capital Funding		78 459	89 012					(15 148)	(15 148)	73 864	60 127	81 671

Table 11: B6 Adjustment Budget Financial Position

WC012 Cederberg - Table B6 Adjustments Budget Financial Position - 26 February 2026												
Description	Ref	Budget Year 2025/26								Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27 Adjusted Budget	+2 2027/28 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		37 066	80 828	-	-	-	-	6 353	6 353	87 181	123 753	162 920
Trade and other receivables from exchange transactions	1	39 417	42 320	-	-	-	-	(2 091)	(2 091)	40 229	44 133	48 273
Receivables from non-exchange transactions	1	19 216	20 018	-	-	-	-	(2 958)	(2 958)	17 061	18 786	20 589
Current portion of non-current receivables	2	1 296	0	-	-	-	-	1 337	1 337	1 337	1 337	1 337
Inventory		1 173	1 329	-	-	-	-	(0)	(0)	1 329	1 329	1 329
VAT		6 294	10 706	-	-	-	-	(4 788)	(4 788)	5 918	4 182	4 182
Other current assets		-	8 176	-	-	-	-	(8 176)	(8 176)	-	-	-
Total current assets		104 463	163 378	-	-	-	-	(10 322)	(10 322)	153 055	193 521	238 630
Non current assets												
Investments		-	0	-	-	-	-	(0)	(0)	-	-	-
Investment property		74 159	74 084	-	-	-	-	(343)	(343)	73 741	73 688	73 635
Property, plant and equipment	3	706 744	684 574	-	-	-	-	(18 172)	(18 172)	666 402	691 852	737 621
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		115	163	-	-	-	-	183	183	346	57	(188)
Trade and other receivables from exchange transactions		1 600	3 476	-	-	-	-	(2 140)	(2 140)	1 337	1 337	1 337
Non-current receivables from non-exchange transactions		-	(802)	-	-	-	-	802	802	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		782 618	761 494	-	-	-	-	(19 669)	(19 669)	741 825	766 934	812 405
TOTAL ASSETS		887 081	924 872	-	-	-	-	(29 991)	(29 991)	894 881	960 455	1 051 035
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		13 706	476	-	-	-	-	13 230	13 230	13 706	(0)	(0)
Consumer deposits		3 338	3 350	-	-	-	-	73	73	3 424	3 594	3 764
Trade and other payables from exchange transactions		51 533	46 708	-	-	-	-	(784)	(784)	45 924	45 924	45 924
Trade and other payables from non-exchange transactions		(698)	12 631	-	-	-	-	(12 831)	(12 831)	-	-	-
Provisions		18 374	21 583	-	-	-	-	(3 613)	(3 613)	17 970	17 971	18 082
VAT		-	3 887	-	-	-	-	18 716	18 716	22 603	22 603	22 603
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		86 252	88 835	-	-	-	-	14 792	14 792	103 627	90 092	90 374
Non current liabilities												
Borrowing	1	-	(474)	-	-	-	-	474	474	-	-	-
Provisions	1	116 694	86 968	-	-	-	-	36 990	36 990	123 958	135 734	148 967
Long term portion of trade payables		(0)	13 706	-	-	-	-	(13 706)	(13 706)	-	(0)	(0)
Other non-current liabilities		-	37 693	-	-	-	-	(37 693)	(37 693)	-	-	-
Total non current liabilities		116 694	137 893	-	-	-	-	(13 935)	(13 935)	123 958	135 734	148 967
TOTAL LIABILITIES		202 946	226 728	-	-	-	-	857	857	227 586	225 826	239 341
NET ASSETS	2	684 134	698 144	-	-	-	-	(30 849)	(30 849)	667 295	734 629	811 694
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		684 134	698 197	-	-	-	-	(30 902)	(30 902)	667 295	734 629	811 694
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		684 134	698 197	-	-	-	-	(30 902)	(30 902)	667 295	734 629	811 694

Table 12: B7 Adjustment Budget Cash Flows

WC012 Cederberg - Table B7 Adjustments Budget Cash Flows - 26 February 2026												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		70 911	70 140	-	-	-	-	6 844	6 844	76 984	75 522	78 919
Service charges		227 229	224 312	-	-	-	-	7 581	7 581	231 893	240 080	253 888
Other revenue		22 053	13 672	-	-	-	-	10 160	10 160	23 832	23 679	24 266
Transfers and Subsidies - Operational	1	109 882	111 258	-	-	-	-	(4 277)	(4 277)	106 981	124 725	193 623
Transfers and Subsidies - Capital	1	39 848	50 751	-	-	-	-	(26 869)	(26 869)	23 882	60 127	81 671
Interest		11 787	11 761	-	-	-	-	1 357	1 357	13 118	15 663	16 177
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(412 568)	(426 167)	-	-	-	-	6 657	6 657	(419 510)	(444 943)	(529 539)
Finance charges		(84)	(84)	-	-	-	-	(16)	(16)	(100)	(50)	(50)
Transfers and Subsidies	1	(750)	329	-	-	-	-	(1 084)	(1 084)	(755)	(774)	(788)
NET CASH FROM/(USED) OPERATING ACTIVITIES		68 308	55 971	-	-	-	-	354	354	56 325	94 029	118 167
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		400	0	-	-	-	-	400	400	400	2 500	2 500
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	0	-	-	-	-	(0)	(0)	-	-	-
Payments												
Capital assets		(78 459)	(89 012)	-	-	-	-	15 148	15 148	(73 864)	(60 127)	(81 671)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(78 059)	(89 012)	-	-	-	-	15 548	15 548	(73 464)	(57 627)	(79 171)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		170	(0)	-	-	-	-	198	198	198	170	170
Payments												
Repayment of borrowing		(476)	(0)	-	-	-	-	(476)	(476)	(476)	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(306)	(0)	-	-	-	-	(278)	(278)	(278)	170	170
NET INCREASE/ (DECREASE) IN CASH HELD		(10 057)	(33 041)	-	-	-	-	15 624	15 624	(17 417)	36 573	39 166
Cash/cash equivalents at the year begin:	2	47 123	104 598	-	-	-	-	0	0	104 598	87 181	123 753
Cash/cash equivalents at the year end:	2	37 066	71 557	-	-	-	-	15 624	15 624	87 181	123 753	162 920

Table 13: B8 Cash Backed Reserves and Accumulated Surplus Reconciliation

WC012 Cederberg - Table B8 Cash backed reserves/accumulated surplus reconciliation - 26 February 2026												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	37 066	71 557	-	-	-	-	15 624	15 624	87 181	123 753	162 920
Other current investments > 90 days		19 216	29 290	-	-	-	-	(12 229)	(12 229)	17 061	18 786	20 589
Non current assets - Investments	1	-	0	-	-	-	-	(0)	(0)	-	-	-
Cash and investments available:		56 282	100 847	-	-	-	-	3 395	3 395	104 242	142 539	183 509
Applications of cash and investments												
Unspent conditional transfers		(698)	12 831	-	-	-	-	(12 831)	(12 831)	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	11 783	6 549	-	-	-	-	1 011	1 011	7 560	4 534	5 174
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		11 084	19 380	-	-	-	-	(11 820)	(11 820)	7 560	4 534	5 174
Surplus(shortfall)		45 198	81 467	-	-	-	-	15 215	15 215	96 682	138 005	178 335

Table 14: B9 Adjustment Budget Asset Management

WC012 Cederberg - Table B9 Asset Management - 26 February 2026												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	56 130	63 726	-	-	-	-	(23 106)	(23 106)	40 620	55 452	78 009
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		1 200	1 896	-	-	-	-	(1 200)	(1 200)	696	-	-
<i>Electrical Infrastructure</i>		2 000	2 000	-	-	-	-	-	-	2 000	-	-
<i>Water Supply Infrastructure</i>		20 183	23 784	-	-	-	-	(15 367)	(15 367)	8 417	19 948	23 896
<i>Sanitation Infrastructure</i>		-	3 100	-	-	-	-	1 922	1 922	5 022	24 079	41 087
<i>Solid Waste Infrastructure</i>		13 986	13 986	-	-	-	-	(7 896)	(7 896)	6 090	4 013	5 614
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		37 369	44 766	-	-	-	-	(22 541)	(22 541)	22 225	48 040	70 597
Community Facilities		13 786	13 786	-	-	-	-	(1 084)	(1 084)	12 702	7 412	7 412
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		13 786	13 786	-	-	-	-	(1 084)	(1 084)	12 702	7 412	7 412
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		950	953	-	-	-	-	(200)	(200)	753	-	-
Furniture and Office Equipment		180	297	-	-	-	-	168	168	465	-	-
Machinery and Equipment		1 875	2 270	-	-	-	-	551	551	2 821	-	-
Transport Assets		1 970	1 655	-	-	-	-	-	-	1 655	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	2 950	6 359	-	-	-	-	-	-	6 359	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		1 750	4 463	-	-	-	-	-	-	4 463	-	-
<i>Water Supply Infrastructure</i>		-	696	-	-	-	-	-	-	696	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 750	5 159	-	-	-	-	-	-	5 159	-	-
Community Facilities		1 200	1 200	-	-	-	-	-	-	1 200	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		1 200	1 200	-	-	-	-	-	-	1 200	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets to be adjusted	2a	19 380	18 927	-	-	-	-	7 959	7 959	26 885	4 674	3 661
<i>Roads Infrastructure</i>		11 671	11 671	-	-	-	-	1 193	1 193	12 864	4 674	3 661
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		2 250	2 250	-	-	-	-	-	-	2 250	-	-
<i>Water Supply Infrastructure</i>		3 109	2 776	-	-	-	-	3 875	3 875	6 651	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	1 200	1 200	1 200	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	1 300	1 300	1 300	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		17 030	16 697	-	-	-	-	7 569	7 569	24 265	4 674	3 661
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2 350	2 230	-	-	-	-	390	390	2 620	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	2 350	2 230	-	-	-	-	390	390	2 620	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	78 459	89 012	-	-	-	-	(15 148)	(15 148)	73 864	60 127	81 671
<i>Roads Infrastructure</i>		11 671	11 671	-	-	-	-	1 193	1 193	12 864	4 674	3 661
<i>Storm water Infrastructure</i>		1 200	1 896	-	-	-	-	(1 200)	(1 200)	696	-	-
<i>Electrical Infrastructure</i>		6 000	8 713	-	-	-	-	-	-	8 713	-	-
<i>Water Supply Infrastructure</i>		23 292	27 255	-	-	-	-	(11 492)	(11 492)	15 764	19 948	23 896
<i>Sanitation Infrastructure</i>		-	3 100	-	-	-	-	3 122	3 122	6 222	24 079	41 087
<i>Solid Waste Infrastructure</i>		13 986	13 986	-	-	-	-	(6 596)	(6 596)	7 390	4 013	5 614
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		56 148	66 621	-	-	-	-	(14 972)	(14 972)	51 649	52 714	74 259
Community Facilities		14 986	14 986	-	-	-	-	(1 084)	(1 084)	13 902	7 412	7 412
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		14 986	14 986	-	-	-	-	(1 084)	(1 084)	13 902	7 412	7 412
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2 350	2 230	-	-	-	-	390	390	2 620	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 350	2 230	-	-	-	-	390	390	2 620	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		950	953	-	-	-	-	(200)	(200)	753	-	-
Furniture and Office Equipment		180	297	-	-	-	-	168	168	465	-	-
Machinery and Equipment		1 875	2 270	-	-	-	-	551	551	2 821	-	-
Transport Assets		1 970	1 655	-	-	-	-	-	-	1 655	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	78 459	89 012	-	-	-	-	(15 148)	(15 148)	73 864	60 127	81 671

ASSET REGISTER SUMMARY - PPE (WDV)	5	781 018	689 089	-	-	-	-	-	51 400	51 400	740 489	765 597	811 068
<i>Roads Infrastructure</i>		95 529	93 392	-	-	-	-	-	1 233	1 233	94 624	93 605	91 490
<i>Storm water Infrastructure</i>		24 958	25 058	-	-	-	-	-	(880)	(880)	24 178	23 483	22 788
<i>Electrical Infrastructure</i>		73 539	72 982	-	-	-	-	-	898	898	73 880	69 585	65 443
<i>Water Supply Infrastructure</i>		161 401	94 047	-	-	-	-	-	45 021	45 021	139 068	149 595	163 585
<i>Sanitation Infrastructure</i>		165 768	164 240	-	-	-	-	-	2 984	2 984	167 224	183 762	216 366
<i>Solid Waste Infrastructure</i>		16 299	19 689	-	-	-	-	-	(8 280)	(8 280)	11 409	13 155	16 406
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		537 494	469 407	-	-	-	-	-	40 976	40 976	510 383	533 186	576 078
Community Assets		94 785	79 184	-	-	-	-	-	9 288	9 288	88 472	94 740	100 947
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		74 159	74 084	-	-	-	-	-	(343)	(343)	73 741	73 688	73 635
Other Assets		13 677	10 329	-	-	-	-	-	1 366	1 366	11 695	11 161	10 627
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		115	163	-	-	-	-	-	183	183	346	57	(188)
Computer Equipment		3 403	3 261	-	-	-	-	-	(312)	(312)	2 949	2 691	2 444
Furniture and Office Equipment		3 060	2 188	-	-	-	-	-	331	331	2 519	1 862	1 353
Machinery and Equipment		9 535	6 910	-	-	-	-	-	948	948	7 858	7 171	6 534
Transport Assets		35 372	32 717	-	-	-	-	-	(1 037)	(1 037)	31 680	30 196	28 793
Land		9 419	10 846	-	-	-	-	-	0	0	10 846	10 846	10 846
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	781 018	689 089	-	-	-	-	-	51 400	51 400	740 489	765 597	811 068
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		33 534	33 534	-	-	-	-	-	2 837	2 837	36 371	34 618	35 800
Repairs and Maintenance by asset class	3	39 509	39 955	-	-	-	-	-	2 880	2 880	42 836	41 988	43 580
<i>Roads Infrastructure</i>		10 004	10 144	-	-	-	-	-	1 367	1 367	11 511	10 689	11 252
<i>Storm water Infrastructure</i>		712	921	-	-	-	-	-	(145)	(145)	775	758	795
<i>Electrical Infrastructure</i>		2 625	3 012	-	-	-	-	-	503	503	3 514	2 745	2 812
<i>Water Supply Infrastructure</i>		1 270	1 468	-	-	-	-	-	113	113	1 581	1 421	1 457
<i>Sanitation Infrastructure</i>		6 601	6 601	-	-	-	-	-	250	250	6 851	7 023	7 375
<i>Solid Waste Infrastructure</i>		985	840	-	-	-	-	-	235	235	1 075	1 029	1 055
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		22 197	22 984	-	-	-	-	-	2 323	2 323	25 307	23 666	24 746
Community Facilities		8 520	8 504	-	-	-	-	-	(211)	(211)	8 293	9 089	9 427
Sport and Recreation Facilities		1 723	1 717	-	-	-	-	-	352	352	2 068	1 833	1 921
Community Assets		10 243	10 221	-	-	-	-	-	140	140	10 361	10 922	11 348
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		1 208	1 190	-	-	-	-	-	(663)	(663)	527	1 262	1 294
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets		1 208	1 190	-	-	-	-	-	(663)	(663)	527	1 262	1 294
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		210	150	-	-	-	-	-	55	55	205	219	225
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		587	367	-	-	-	-	-	(4)	(4)	363	613	629
Transport Assets		5 064	5 044	-	-	-	-	-	1 028	1 028	6 072	5 305	5 338
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		73 043	73 489	-	-	-	-	-	5 717	5 717	79 207	76 606	79 380
Renewal and upgrading of Existing Assets as % of total capex		28.5%	28.4%								45.0%	7.8%	4.5%
Renewal and upgrading of Existing Assets as % of deprecn		66.6%	75.4%								91.4%	13.5%	10.2%
R&M as a % of PPE		5.1%	5.8%								5.8%	5.5%	5.4%
Renewal and upgrading and R&M as a % of PPE		7.9%	9.5%								10.3%	6.1%	5.8%

2 Part 2: Supporting Documentation

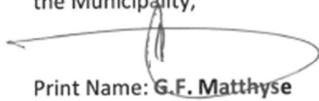
2.1 Supporting Budget Tables

Supporting Table SB 1 to SB 19 are included in Annexure A & B.

2.2 Municipal Manager's quality certificate

Municipal Manager Quality Certificate

I, **Gerrit Matthyse**, Municipal Manager of CEDERBERG MUNICIPALITY, hereby Certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the Municipality,



Print Name: **G.F. Matthyse**

Municipal Manager of **CEDERBERG MUNICIPALITY**

Signature:

Date: **26 February 2026**