

CEDERBERG MUNICIPALITY

MONTHLY BUDGET STATEMENT

FEBRUARY 2026



**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. The Municipality is currently in its last compliance reporting cycle and awaits confirmation from National Treasury & Eskom with regards to the 2nd 1/3 write-off.

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 February 2026.
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 2025/2026 MTREF

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Operating Revenue	503 674 464	514 609 788	539 629 769	36 361 138	347 032 862	349 036 607	- 2 003 745	-0.57%
Total Operating Expenditure	476 189 111	514 019 873	538 419 142	38 570 148	315 996 882	348 583 905	- 32 587 023	-9.35%
<i>Surplus/(Deficit)</i>	27 485 353	589 915	1 210 627	- 2 209 010	31 035 980	452 702	30 583 278	12530.12%
Capital Transfers and Subsidies (Monetary allocations)	37 780 985	39 848 176	33 896 211	1 233 307	13 167 816	28 019 106	- 14 851 290	-53.00%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	-
<i>Surplus/ (Deficit) for the year</i>	65 266 339	40 438 091	35 106 838	- 975 702	44 203 796	28 471 808	15 731 988	55.25%
Total Capital Expenditure	53 751 410	78 459 243	73 864 139	779 925	15 158 737	54 552 923	- 39 394 186	-72.21%

The actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 0.57% below, whilst the variance for operating expenditure was 9.35% below YTD budget.

The operating revenue realised is R 2.004 million below YTD budget while operating expenditure was R 32.587 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 39.394 million below YTD budget. The budget has been adjusted to R73.864 million and R 15.159 million has been expended to date. 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 28 February 2026.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
Description	2024/25	Budget Year 2025/26							
	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	152 838	168 694	175 977	13 552	112 462	113 919	(1 457)	-1.28%	175 977
Service charges - Water	32 696	34 221	34 944	3 376	23 900	22 959	942	4.10%	34 944
Service charges - Waste Water Management	15 823	15 309	15 914	1 278	10 801	10 327	474	4.59%	15 914
Service charges - Waste management	14 604	14 318	14 677	1 201	9 912	9 617	295	3.07%	14 677
Sale of Goods and Rendering of Services	5 318	4 781	5 008	509	4 342	3 233	1 109	34.30%	5 008
Agency services	4 012	4 171	4 158	386	3 092	2 778	313	11.28%	4 158
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 362	7 265	6 511	488	4 268	4 693	(425)	-9.05%	6 511
Interest earned from Current and Non Current Assets	9 619	7 788	10 853	1 040	7 772	5 805	1 967	33.89%	10 853
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 070	781	966	75	723	558	165	29.56%	966
Licence and permits	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	595	411	456	58	776	283	493	174.17%	456
Non-Exchange Revenue									
Property rates	74 997	76 578	80 951	6 295	55 751	51 927	3 824	7.36%	80 951
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	56 370	45 587	54 330	4 670	33 093	32 140	953	2.97%	54 330
Licence and permits	2	2	2	-	1	1	(0)	-32.45%	2
Transfers and subsidies - Operational	105 686	109 882	110 390	2 735	74 302	74 316	(13)	-0.02%	110 390
Interest earned from Receivables (Non-Exchange)	4 500	4 743	4 222	325	2 758	3 058	(300)	-9.81%	4 222
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 863	5 431	4 493	372	2 989	3 433	(444)	-12.93%	4 493
Gains on disposal of Assets	1 428	400	400	-	15	267	(252)	-94.47%	400
Other Gains	12 889	14 248	15 377	-	76	9 725	(9 648)	-99.22%	15 377
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	503 674	514 610	539 630	36 361	347 033	349 037	(2 004)	-0.57%	539 630

Sale of Goods and Rendering of Services: This category is 34.30% above YTD budget due to more than expected revenue from building plan fees & camping fees. This can be attributed to increase in tourist activities over the festive period. The budget has been adjusted in line with the adjustment budget, however could not be adjusted upwards as the season has passed. Actuals will gradually come in line with the budget.

Interest earned from Current and Non Current Assets: The variance is 33.89% above YTD budget. This is due to more interest earned on investments than expected. The budget has been adjusted in line with the actuals with the adjustment budget process. A conservative increase was made as the Municipality plans to incur expenditure on capital projects in the coming months.

Operational Revenue (Exchange): A correcting journal will be processed.

Rental from Fixed Assets: The variance is due to billing on commonage which is more than expected. Budget has been adjusted during the adjustment budget period.

Gains on disposal of Assets: Low income recognition YTD, this will usually be done closer to the year-end via auction.

Other Gains: This includes the accounting treatment of the debt relief. Transactions will be measured and recorded on year-end.

1.3.2.2 Operating Expenditure by Type

Table 3: Operating Expenditure by Type

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
Description	2024/25	Budget Year 2025/26							
	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	138 386	164 632	160 570	12 335	103 801	108 972	(5 171)	-4.75%	160 570
Remuneration of councillors	6 355	6 831	6 634	526	4 189	4 515	(326)	-7.21%	6 634
Bulk purchases - electricity	124 217	141 209	148 477	10 597	89 772	95 593	(5 821)	-6.09%	148 477
Inventory consumed	13 314	14 186	17 001	744	9 130	10 483	(1 353)	-12.91%	17 001
Debt impairment	66 019	52 790	64 529	6 747	37 560	37 541	19	0.05%	64 529
Depreciation and amortisation	33 693	33 534	36 371	2 366	19 882	22 923	(3 041)	-13.27%	36 371
Interest	15 150	12 415	12 719	968	7 354	8 337	(984)	-11.80%	12 719
Contracted services	40 502	45 175	51 220	2 927	22 556	31 624	(9 068)	-28.67%	51 220
Transfers and subsidies	164	750	755	8	13	493	(480)	-97.31%	755
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	35 399	40 037	36 556	1 352	21 739	26 236	(4 497)	-17.14%	36 556
Losses on Disposal of Assets	-	400	400	-	-	267	(267)	-100.00%	400
Other Losses	2 989	2 060	3 188	-	-	1 599	(1 599)	-100.00%	3 188
Total Expenditure	476 189	514 020	538 419	38 570	315 997	348 584	(32 587)	-9.35%	538 419

Depreciation and amortization: The variance in this category is due to the recognition of impairment which is only expected to take place at year-end.

Interest: The variance is 11.80% under YTD budget. This is mainly due to unwinding of interest of the debt relief which will be recognized when approval and confirmation is received for the 2nd portion write off. Awaiting official approval from Eskom & National Treasury.

Contracted services: This is 28.67% below YTD budget. Bulk of the variance can be contributed to expenditure still to be incurred for the Human Settlements Project & the smart water meters. Quotations have been sourced for the water meters and are in the process of being evaluated.

Transfers and subsidies: This is based on demand. The tourism funds are only payable from January 2026. The SCM process has been initiated.

Operational costs: Various line items are still under YTD budget, bulk of it can however be contributed to fees still to be incurred on the regional waste facility. The budget has been adjusted downwards

Losses on Disposal of Assets: No transactions YTD

Other Losses: No transactions YTD

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	39 848 176	33 896 211	13 167 816	38.85%
Internally Generated Funds	38 611 067	39 967 928	1 990 921	4.98%
Total	78 459 243	73 864 139	15 158 737	20.52%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is currently at 20.52%. Projects have been re-prioritised with the adjustment budget. Most of the pending procurement has been completed, i.e. the BAC has approved the tenders and implementation will follow.

Grants: The major projects funded by grants are MIG, Water Resilience, ISUPG and. A substantiate amount of own funding has also been allocated for completion of internal projects.

MIG:

Construction of Multi-Purpose Centre Graafwater: Construction in process. Contractual Completion date July 2026

Upgrade Roads and Stormwater: Project completed. Final payment to be made.

Drop-Off Facility: Tender Documentation in Process

Municipal Disaster Response Grant:

For the electrical projects, site Handover done. Construction Commence April 2026.

For the stormwater projects, the procurement process has commenced. Material will be ordered through term tender.

Municipal Water Resilience Grant:

New borehole scheme in Lamberts Bay: Planning Phase. Design in Progress

Construction of new 3.5ml reservoir Citrusdal: Consultant appointed. Design and Tender Documentation in Progress

Refurbishment of reservoir Leipoldtville: Consultant appointed. Design and Tender Documentation in Progress

Borrowing: No projects are funded by means of borrowing.

Own Funds:

Construction of multi-purpose centre (phase 1) Graafwater: Construction in process. Contractual Completion date July 2026

Upgrade roads: Cederberg: Project to start on 23 March 2026

Upgrade of Sewer Network Clanwilliam: Procurement in progress

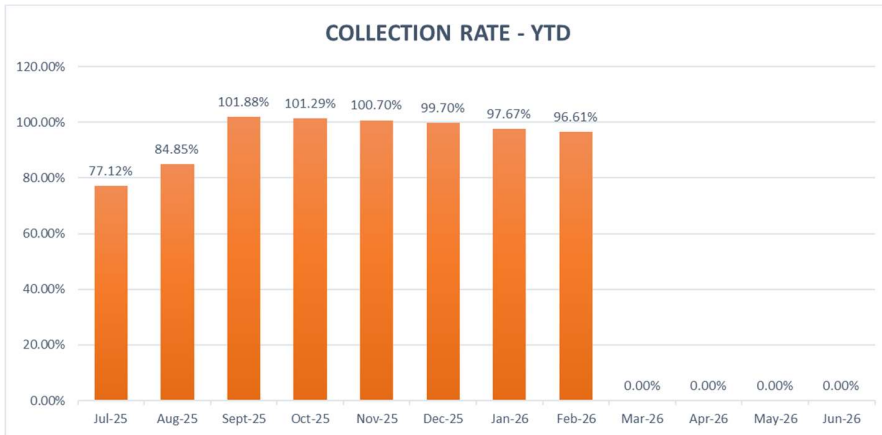
Construction of new 1.5ml reservoir Citrusdal: Design and Documentation in progress

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 4.09 months and the current ratio to 1.92:1.

1.3.2.5 Collection Rate



Collection Rate Assessment					
Total Aggregate Collection		8. February - Reporting for January in February			
		Billing For January	Collection in February	R - Billing not collected	% Collection
1. Collection for whole demarcation	Summary	20 797 774	18 178 112	2 619 662	87%
2. Collection excl Eskom supplied areas		-	-	-	#DIV/0!
3. Collection: Property Rates		6 251 903	5 911 842	340 061	95%
4. Total average collection: Electricity (Municipal supplied areas)		7 347 008	6 936 575	410 433	94%
5. Total average collection: Water		3 964 475	2 912 008	1 052 466	73%
6. Total average collection: Wastewater		1 219 674	1 100 596	119 079	90%
7. Total average collection: Refuse		1 212 678	1 043 058	169 620	86%
8. Total average collection: Interest		802 036	274 033	528 003	34%

Figure 2: Collection Rate

The monthly collection rate is 89% for January. The cumulative collection rate is 97.67% as can be seen on the next page with monthly financial ratios. This can be attributed to the continuous tremendous effort from the Credit Control team in collecting outstanding debt. The Municipality continues to implement strict credit control measures on consumers. The municipality has also established a credit control & debt collection sub-committee that will convene every second month to discuss the outstanding debts and the collections efforts.

1.3.2.6 Monthly Financial Ratios


Cederberg Local Municipality Financial Ratios Financial year: 2025/26											
Ratio	Norm	YEAR	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	
		Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	
1 Capital expenditure to Total expenditure	10% - 20%	10.3%	0.0%	0.2%	1.8%	4.6%	5.3%	5.7%	4.6%	4.6%	
2 Repairs and maintenance to PPE	8%	2.1%	0.0%	0.3%	0.4%	1.5%	0.9%	1.2%	1.5%	1.5%	
3 Annual collection rate	95%	92.5%	77.1%	84.9%	101.9%	101.3%	100.7%	99.7%	97.7%	96.6%	
4 Bad debts written off vs bad debt provision	100%	13.4%	0.0%	0.1%	0.8%	1.0%	18.0%	17.3%	17.1%	16.9%	
5 Net debtors days	30 days	40	62	26	15	38	1	0.41	0.32	0.25	
6 Cash/Cost coverage ratio	1 - 3 months	3.01	5.02	4.05	4.05	3.82	3.46	4.43	4.09	4.29	
7 Current ratio	1.5 - 2:1	1.79	2.14	1.97	2.00	2.12	1.68	2.09	1.92	1.88	
8 Capital cost as % of total operating expenditure	6% - 8%	1.0%	0.0%	0.0%	0.0%	0.3%	0.3%	0.2%	0.2%	0.2%	
9 Debt (total borrowings) as a % of Revenue	< 45%	0.1%	0.7%	0.5%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	
10 Net operating surplus margin	0%	8.3%	55.1%	30.3%	19.4%	13.3%	5.7%	16.8%	10.7%	8.9%	
11 Electricity distribution losses	7% - 10%	5.77%	Annual Ratio								
12 Water distribution losses	15% - 30%	39.19%	Annual Ratio								
13 Revenue growth %	CPI	11.82%	Annual Ratio								
14 Revenue growth % excl capital grants	>5%	4.04%	Annual Ratio								
15 Creditors payment period	30 days	62	132	50	30	65	63	49	62	66	
16 Irregular, fruitless and wasteful unauthorised exp.	0%	2.49%	Annual Ratio								
17 Remuneration as % of total operating expenditure	25% - 40%	31.3%	39.5%	33.7%	32.6%	31.9%	34.6%	36.0%	34.3%	34.2%	
18 Contracted services as a % of total operating expenditure	2% - 5%	8.1%	1.0%	3.4%	4.0%	6.0%	5.9%	7.2%	7.1%	7.1%	
19 Capital budget implementation indicator	95% - 100%	73.1%	0.0%	1.2%	10.2%	24.6%	32.5%	32.9%	28.9%	27.8%	
20 Operating expenditure budget implementation indicator	95% - 100%	89.7%	71.9%	84.2%	87.0%	89.6%	92.2%	88.4%	92.1%	90.7%	
21 Operating revenue budget implementation indicator	95% - 100%	97.7%	160.0%	120.6%	107.7%	103.2%	97.7%	106.1%	103.1%	99.4%	
22 Billed revenue budget implementation indicator	95% - 100%	100.3%	126.5%	115.3%	109.4%	107.0%	104.2%	102.6%	102.9%	101.3%	

Figure 3: Monthly Ratios

The municipality has maintained steady financial performance as is evident from the monthly ratios. The municipality remains focused on increasing debt collection to create a sustainable financial position. This is evident from the cash coverage ratio which is 4.29 and the current ratio moving to 1.88:1, which is still above the norm.

1.3.3 Compliance in terms of Municipal Debt Relief

1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly		Notes/Comments		
 <p>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p> <p>Mpumalanga Provincial Treasury</p>				
<p>Certificate of Compliance: Municipal Debt Relief Conditions for Application</p> <p>Period: <input type="text" value="Feb/26"/> National Financial Year: <input type="text" value="2025/26"/> Demarcation Code of Municipality being assessed: <input type="text" value="WC12"/></p> <p>District: West Coast Demarcation Description: Cederberg</p>				
<p>I, G.P. Mathibane, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below.</p>				
<p>Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list</p>				
<p>6.3 - Maintaining the Eskom and bulk water current account - Condition 6.12 (current account for the purpose of this exercise means the account for a single month's consumption)</p>				
1	6.12.2		- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	<input type="text" value="Yes"/>
2	6.12.2		- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://goportal.treasury.gov.za ?	<input type="text" value="Yes"/>
3	6.12.2		- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	<input type="text" value="Yes"/>
4	6.3.1		- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "new orders" (March 2023 and / or subsequent current account(s)) up to the date of NT approval of the application.</i>	<input type="text" value="Yes"/>
5	6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://goportal.treasury.gov.za ?	<input type="text" value="Yes"/>	
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	<input type="text" value="Yes"/>	
<p>6.4 Compliance with a funded MTREF - (choose from drop down list the MTREF assessed)</p>				
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/understanding.aspx ?	<input type="text" value="Yes"/>	
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	<input type="text" value="Yes"/>	
9	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligned with the historic collection trend should equal 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to "balance" the budget and there is no realignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to the form as "No".</i>	<input type="text" value="Yes"/>	
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no realignment between the provision for such with the asset register, the Provincial Treasury must respond to the form as "No".</i>	<input type="text" value="Yes"/>	
11	6.4.2	- If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP adequately will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	<input type="text" value="N/A - the MTREF is funded"/>	
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	<input type="text" value="N/A"/>	
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations align with and give effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	<input type="text" value="Yes"/>	
14	6.5	Cost reflective tariffs - (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	<input type="text" value="Yes"/>	
<p>6.6 Electricity and water as collection tools - has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:</p>				
15	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?	<input type="text" value="Yes"/>	The municipality has completed the consolidation exercise for all business and residential properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	<input type="text" value="Yes"/>	
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	<input type="text" value="No"/>	The Municipality does not have the means to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality is in debt policy mode prior to receiving both water and electricity. Budgets are shared on a monthly basis and the account is settled. The Municipality successfully received a R1m allocation from PT for the installation of a new water meter. The procurement process for the meter has commenced. The meter has been received. However if it has been received as this service provider will send the correct meter. The Municipality will also implement phase 2 with the allocated grant funding of R2.5m from PT to continue the roll-out of the project. The new procurement process commenced and the new meter will be installed in March 2026. Meter installation will commence in April/May 2026.
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 kilowatt electricity and 6 kilolitres water, respectively? <i>Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</i>	<input type="text" value="Yes"/>	Indigents are limited to the National Limit for FBS of 6kWh and 50kWh. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.

6.6	Supporting evidence - The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's revenue MTRER's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
6.7	Monitor and report on quarterly collection of property rates and service charges		
19	6.7.1 - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA's 71 monthly and quarterly statements(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? Note - although the norm and standard for collection (MFMA Circular No. 71) is a 80 per cent threshold, municipalities under the identified contract will be exempted for the first two years from entering to this norm.	Yes	The monthly collection rate is 87% for January in February, the cumulative collection rate is 96.61%.
20	6.7.2 - 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: * 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.	not yet the end of a quarter	
21	6.7.2.1 - If the response in 6.7.2 is "No" and the municipality is unable to physically restrict and/or limit the supply of water in the Eskom supplied areas)?	not yet the end of a quarter	
22	6.7.2.2 - * 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 reasons for the failure?	not yet the end of a quarter	
23	6.7.3 - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes	The municipality replaces all prepaid electricity meters by value 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 PF 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 approval is for the replacement of all prepaid electricity meters to smart-prepaid meters. The project phase 1 was completed with the installation of 5000 single phase meters.
24	6.7.4 - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRER with a smart pre-paid meter?	Yes	
25	6.7.5 - Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	
26	6.8 - Municipality's Completeness of the revenue base -		
26	6.8.1 - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	The audit was done for verification of variance between the VR roll and billing system, and the municipality is currently billing the properties on monthly basis, except those that were billed once in July 2025, which is the main cause of the variances. The variance emanate from once-off billing because the VR tool does not recognise the once-off billing and the relates the municipality offers to different customers.
27	6.8.1 - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? 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.	Na	
28	6.8.2 - For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://gportal.treasury.gov.za ?	Yes	
29	6.9 - Monitor and report on implementation -		
29	6.9.1 - MFMA section 71 reporting - has the municipal council and senior management team instituted process to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2 - If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	6.9.1 = Yes	
31	6.9.3 - Municipalities with financial recovery plans (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4 - If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury (Municipal Financial Recovery Service (MFRS)) timely via the GoMuni Upload Portal https://gportal.treasury.gov.za ? Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and the National Treasury.	No FRP	
33	6.10 - Provincial Treasury Note - Provincial Treasury certification of municipal compliance - in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:		
33	6.10.1 - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2 - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) and timely uploaded the compliance certificate via the GoMuni Upload Portal https://gportal.treasury.gov.za ? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	Yes	
35	6.10.3 - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? Note - if the PF failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.	No	
36	6.11 - Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? 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. It confirms that MFMA Circular No. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans entered into after the effective date of debt relief approval, as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.	No	
37	6.12 - For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
37	6.12.1 - has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	
38	6.12.2 - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? 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.8B.	Yes	
39	Supporting evidence - Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	
40	6.13 - Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury/Office of the Accountant General issued for Municipal Debt Relief to date? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	Yes	
41	6.14 - NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? Note: By applying for Municipal Debt Relief as set-out in paragraph 3 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme, fails to comply with any condition of the Relief, agrees to only in terms of the municipality's license in terms of section 57 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be provided by the relevant province to the appropriate municipalities in terms of Chapter 2 of the Municipal Systems Act, 2000, including the necessary service delivery agreement with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006, in terms of the conditions of government's wider support to Eskom, Eskom will since upon have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.	No	

PF: HOD/ NT / MM Name: **G.F MATTHYSE**

Signature of HOD/ NT/ MM: _____

Date: **12/03/2026**

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

Figure 4: Municipal Compliance Certificate Municipal Debt Relief

1.3.3.2 Municipal Debt Relief Performance across period of participation

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Province WC Code: WC092, District: West Coast, Code Description: Cederberg																																						
Municipal Details		Monthly Performance Report																				Scoring and Rating																		
Month	Code Deber	Code	Part A: Eskom And Bulk water current account					Part B: Compliance with a funded MTRF					Part C: FRP/BFP & Tariff Assessment				Part D: Electricity and water as collection tools				Part E: Quarterly collection of property rates and services charges				Part F: Maximization of Revenue Base				Score	Rating										
			C1	C2	C3	C4	C5	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

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Province WC Code: WC092, District: West Coast, Code Description: Cederberg																																						
Municipal Details		Monthly Performance Report																				Scoring and Rating																		
Month	Code Deber	Code	Part A: Eskom And Bulk water current account					Part B: Compliance with a funded MTRF					Part C: FRP/BFP & Tariff Assessment				Part D: Electricity and water as collection tools				Part E: Quarterly collection of property rates and services charges				Part F: Maximization of Revenue Base				Score	Rating										
			C1	C2	C3	C4	C5	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

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 January 2026.

1.3.3.4 Collection Rate Information

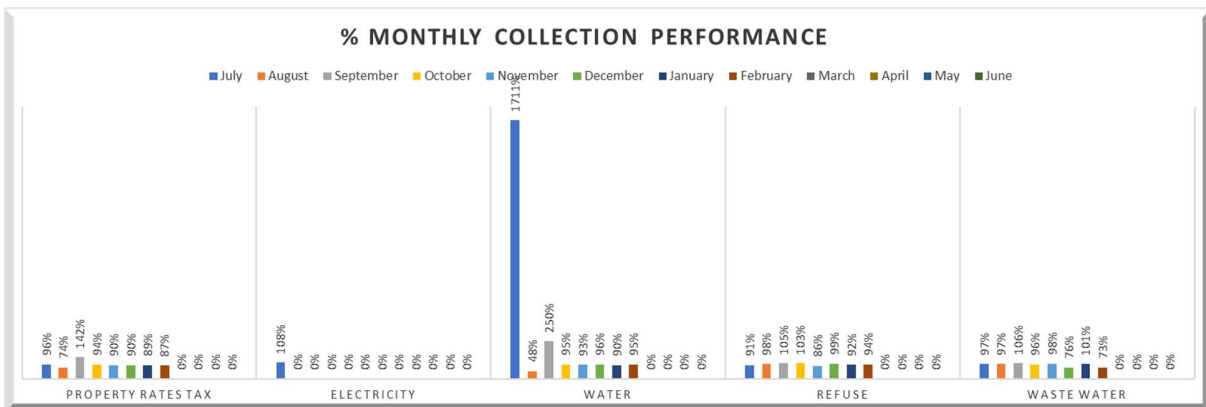


Figure 7: Monthly Collection Performance per service

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Municipal Details					
		Western Cape					
Code	District	Municipality	Period Monitored	No. Of Weeks			
WC012		Cederberg	2002	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 denomination	68 058 070	73 373 640	(4 814 470)	107%	107%	91 534 548	59 222 538	9 312 012	97%	97%	40 628 877	26 762 790	4 864 117	87%	83%	-	-	-	-	#DIV/0!
2. Collection <u>exc</u> Estom supplied areas	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	#DIV/0!
3. Collection: <u>Property Rates</u>	22 854 948	26 912 627	(3 857 679)	113%	113%	19 005 691	17 947 321	1 058 370	94%	94%	12 581 900	11 587 366	994 533	92%	92%	-	-	-	-	#DIV/0!
4. Total average collection: <u>Electricity</u> (Municipal supplied areas)	30 266 247	31 051 620	(885 383)	103%	103%	23 383 023	22 430 791	952 232	96%	96%	14 548 164	13 589 724	958 440	93%	93%	-	-	-	-	#DIV/0!
5. Total average collection: <u>Water</u>	5 153 862	7 745 589	(2 591 687)	100%	100%	8 737 171	7 789 953	947 218	89%	89%	6 788 881	5 723 971	1 034 710	89%	85%	-	-	-	-	#DIV/0!
6. Total average collection: <u>Wastewater</u>	4 950 800	3 745 800	355 000	92%	92%	3 985 228	3 616 820	370 409	91%	91%	2 601 944	2 272 955	328 989	87%	87%	-	-	-	-	#DIV/0!
7. Total average collection: <u>Refuse</u>	3 729 108	3 268 403	460 704	88%	88%	3 780 348	3 272 631	507 718	87%	87%	2 532 487	2 101 008	431 478	84%	84%	-	-	-	-	#DIV/0!
8. Total average collection: <u>Interest</u>	2 803 075	1 548 618	1 254 457	60%	60%	2 613 079	1 197 022	1 416 056	46%	46%	1 624 262	937 793	1 116 507	32%	32%	-	-	-	-	#DIV/0!

Figure 8: Collection Rate per Quarter

Collection Rate Assessment						
Total Aggregate Collection			8. February - Reporting for January in February			
			Billing For January	Collection in February	R - Billing not collected	% Collection
1. Collection for whole demarcation	Summary		20 797 774	18 178 112	2 619 662	87%
2. Collection excl Eskom supplied areas			-	-	-	#DIV/0!
3. Collection: Property Rates			6 251 903	5 911 842	340 061	95%
4. Total average collection: Electricity (Municipal supplied areas)			7 347 008	6 936 575	410 433	94%
5. Total average collection: Water			3 964 475	2 912 008	1 052 466	73%
6. Total average collection: Wastewater			1 219 674	1 100 596	119 079	90%
7. Total average collection: Refuse			1 212 678	1 043 058	169 620	86%
8. Total average collection: Interest			802 036	274 033	528 003	34%
Complete This Section			Quarter 3 Performance Per Ward			
			8. February			
Services	Electricity Supplier	Ward Name & Number	Billing For January	Collection for January in February	Rand Value of Billing not collected	% Collection
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	389 577	298 862	90 716	77%
Electricity			-	-	-	#DIV/0!
Water			10 227	4 594	5 633	45%
Refuse			2 901	2 901	-	100%
Waste Water			408	14 059	0	3448%
Interest			51 001	6 567	44 434	13%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	1 025 124	1 003 015	22 109	98%
Electricity			2 560 579	2 542 838	17 741	99%
Water			982 024	761 935	220 089	78%
Refuse			288 607	270 380	18 227	94%
Waste Water			328 821	296 892	31 930	90%
Interest			58 849	24 778	34 071	42%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 639 410	1 464 803	174 608	89%
Electricity			3 482 834	3 103 127	379 707	89%
Water			1 527 921	1 194 371	333 550	78%
Refuse			413 033	377 938	35 096	92%
Waste Water			477 297	450 709	26 588	94%
Interest			212 461	75 784	136 676	36%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	845 456	846 774	0	100%
Electricity			503 669	437 557	66 112	87%
Water			633 498	402 911	230 586	64%
Refuse			205 801	155 162	50 640	75%
Waste Water			156 917	124 821	32 096	80%
Interest			224 696	67 661	157 035	30%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 541 743	1 504 637	37 105	98%
Electricity			798 058	847 531	0	106%
Water			802 217	547 802	254 416	68%
Refuse			290 434	235 549	54 885	81%
Waste Water			243 416	204 791	38 626	84%
Interest			153 902	93 166	60 735	61%
Property Rates Tax	Eskom supplied	Ward 6	810 593	793 752	16 841	98%
Electricity			1 868	5 522	0	296%
Water			8 588	396	8 192	5%
Refuse			11 901	1 129	10 772	9%
Waste Water			12 815	9 325	3 491	73%
Interest			101 128	6 077	95 051	6%

Figure 9: Monthly Collection

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

1.3.3.5 Indigent Information

Description		As Per Debt Relief Application		2025/2026 - Monthly Monitoring															
		Current Year - 2025/2026		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets		1																	
Water: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HH's with piped water inside dwelling								1 629	1 960	2 032	2 225				2 394				
Indigent HH's with piped water inside yard (but not in dwelling)																			
Indigent HH's using public tap (at least min service level)																			
Indigent HH's with other water supply (at least min service level)																			
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		2						1 629	1 960	2 032	2 225				2 394				
Indigent HH's using public tap (< min service level)		3																	
Indigent HH's with other water supply (< min service level)		4																	
Indigent HH's with No water supply																			
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		5																	
Total number of registered indigent households								1 629	1 960	2 032	2 225				2 394				
Status of Water meters:																			
Number of Indigent HH's with prepaid Water																			
Number of Indigent HH's with conventional metered Water								1 448	1 773	1 790	2 018				2 248				
Number of Indigent HH's NOT metered currently - Water																			
Number of Indigent HH's with NO Water supply - No metering																			
Total number of registered indigent households		10						1 448	1 773	1 790	2 018				2 248				
Status of unlimited supply of Water:																			
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month																			
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																			
Total number of registered indigent households receiving unlimited supply - Water																			
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres		11																	
Energy: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HH's with Electricity (at least min service level)																			
Indigent HH's with Electricity - prepaid (min service level)																			
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total																			
Indigent HH's with Electricity (< min service level)																			
Indigent HH's with Electricity - prepaid (< min service level)																			
Indigent HH's with other energy sources																			
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		5						966	1 590	2 200	2 489				2 326				
Total number of registered indigent households								966	1 590	2 200	2 489				2 326				
Status of Electricity meters:																			
Number of Indigent HH's with prepaid Electricity																			
Number of Indigent HH's with conventional metered Electricity								884	1 578	2 198	2 487				2 323				
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						884	1 578	2 198	2 487				2 323				
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)																			
Water (6 kilolitres per household per month)								1 448	1 773	1 790	2 018				2 248				
Electricity/other energy (50kwh per household per month)								966	1 578	2 198	2 487				2 323				
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)								6	6	6	6				6				
Water (kilolitres per household per month)																			
Sanitation (kilolitres per household per month)								245	245	245	245				245				
Sanitation (Rand per household per month)								50	50	50	50				50				
Electricity (kwh per household per month)								240	240	240	240				240				
Refuse (as erage litres per week)																			
Revenue cost of subsidised services provided for ALL Households (R'000)		9																	
Residential Category: Property rates (tariff adjustment) (impemissable values per section 17 of MPRA)		14(a)																	
PSI Category: Property rates (tariff adjustment) (impemissable 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	2025/2026					
Reconciliation Period	Quarter 3					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
Property Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6 081	6 081	-	3 144 309 000.00	3 144 309 000.00	-
Industrial	5	5	-	4 617 000.00	4 617 000.00	-
Business and Commercial	584	584	-	10 10 118 000.00	10 10 118 000.00	-
Agricultural	1511	1511	-	4 427 508 000.00	4 427 508 000.00	-
Mining	-	-	-	-	-	-
State Owned for Public Purpose	37	37	-	248 431 000.00	248 431 000.00	-
PSI	490	490	-	73 820 000.00	73 820 000.00	-
PBO	12	12	-	11 650 000.00	11 650 000.00	-
Multi Use	-	-	-	-	-	-
Vacant	696	696	-	189 826 000.00	189 826 000.00	-
POW	38	38	-	76 163 000.00	76 163 000.00	-
Municipal	1033	1033	-	249 080 000.00	249 080 000.00	-
Other	175	175	-	176 280 000.00	176 280 000.00	-
	10 662	10 662	-	9 611 802 000.00	9 611 802 000.00	-
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	2 976 819	3 031 900	- 55 081	8 930 455.89	9 095 700.18	- 165 244.29
Industrial	7 515	7 515	0	22 544.81	22 545.12	- 0.31
Business and Commercial	1 644 135	1 568 150	75 985	4 932 406.19	4 704 450.78	227 955.41
Agricultural	1 393 558	1 098 210	295 348	4 180 674.43	3 294 630.72	886 043.71
Mining	-	-	-	-	-	-
State Owned for Public Purpose	404 363	404 368	- 5	12 13 088.57	12 13 104.69	- 16.12
PSI	16 264	19 345	- 3 080	48 793.17	58 033.62	- 9 240.45
PBO	3 667	3 210	456	11 000.51	9 631.47	1 369.04
Multi Use	-	-	-	-	-	-
Vacant	238 991	168 811	70 180	7 16 972.80	506 433.54	2 10 539.26
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	227	- 227	-	679.86	- 679.86
Total	R6 685 312.13	R6 301 283.42	R384 028.71	20 055 936.38	18 903 850.26	1 152 086.12

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 consider 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	Focus Area	Item	Details	Responsible Official	Targeted Date	Remedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining
	Indigents		The recent tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage for each different indigent customer.	NT	10/06/2026	NT should assist on this matter	In Progress	To report to NT	Account 279000	In Place and Archived	2024/03/13	9VALUE1
1	Adelphid properties		Most of the properties will not be billed by the municipality on monthly basis, due to once off billing done at the beginning of the year.	Revenue		No action required	Completed	Once off billing done	Billing report	In Place and Archived	2024/03/13	-4609.4
1			The recent tool do not provide the rebates offered to different customers as per the policy.	NT	10/06/2026	Take down as per the new tool, by including all the rebates offered.	In Progress	The rebates offered will be captured as per new tool	Billing Report	In Place and Archived	2024/03/13	9VALUE1
4											2024/03/13	-4609.4
5											2024/03/13	-4609.4
6											2024/03/13	-4609.4
6											2024/03/13	-4609.4
6											2024/03/13	-4609.4
Intervention / Assistance Required												
Ref	Focus Area	Item	Details of Assistance Required	Responsible Official	Targeted Date	Details of Assistance Provided	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	Indigent customers		The recent tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage for each different indigent customer.	NT	10/06/2026	capture percentage the municipality to capture the rebates offered to the customers.	In Progress	NT to assist	customer with Acc num 379783	Not Yet Started	2024/03/13	9VALUE1
2							Mapping Active			Select from Drop Down	2024/03/13	-4609.4

Long Term Goal /Planned Deliverables /Key Achievements Mapping Dashboard		
Ref	Key A	Comments
1	Primary Keys in the Approved GV and the System Generated GV	PHI /SG Coordinates are the Ideal -Where these are not Feasible then an internally generated Property ID unique to each Property Must be used in the Approved Gv and System
2	Properties Under The Name of the Municipality	Properties in Registered in the Name of the Municipality Must be categorised as Municipal in the Approved GV
3	Property Categories - Approved GV	The Approved GV must Possess only those Property Categories That are Defined in the MPRA
4	Property Categories - Municipal System	The System Must Reflect the Approved GV Property Categories as is, the Subcategories can then be used in other columns
5	Approved GV	To include a Column for Indicating State Owned Properties
5	Approved GV	To include a Column for Indicating State Owned Properties
4	Approved GV	To include a Column for Indicating State Owned Properties

Figure 12: Property Rates Variances Action Plan

1.3.3.7 Reconciliation of payments to Bulk Suppliers

Payment per mSCOA Data String M08						
Payment per mSCOA Data Strings				<u>11 692 293.49</u>		
Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 10 February 2026
6627012482	16-01-2026	16-02-2026	12-02-2026	2 246 913.85	M07	M08 String
6779486465	16-01-2026	16-02-2026	12-02-2026	3 726 612.13	M07	M08 String
8260124924	22-01-2026	21-02-2026	20-02-2026	709 975.71	M07	M08 String
9571810478	16-01-2026	16-02-2026	12-02-2026	4 377 622.37	M07	M08 String
5633644454	22-01-2026	21-02-2026	20-02-2026	615 614.83	M07	M08 String
9003055662	20-01-2026	19-02-2026	18-02-2026	126.18	M07	M08 String
8774598833	23-01-2026	23-02-2026	20-02-2026	3 091.96	M07	M08 String
7486207260	05-02-2026	02-03-2026	26-02-2026	3 062.53	M08	M08 String
5421499776	05-02-2026	02-03-2026	26-02-2026	9 273.93	M08	M08 String
				<u>11 692 293.49</u>		
Difference				-		
Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 10 February 2026
5377939292	22-01-2026	21-02-2026	20-02-2026	6 839.06	M07	Internal Usage not included in string
9581081208	27-01-2026	21-02-2026	20-02-2026	3 393.11	M07	Internal Usage not included in string
6897791850	21-01-2026	16-02-2026	12-02-2026	2 088.77	M07	Internal Usage not included in string
8926469644	21-01-2026	16-02-2026	12-02-2026	15 130.68	M07	Internal Usage not included in string
9792412008	21-01-2026	16-02-2026	12-02-2026	51 269.62	M07	Internal Usage not included in string
9622581180	28-01-2026	23-02-2026	20-02-2026	11 814.95	M07	Internal Usage not included in string
6983620040	19-01-2026	18-02-2026	12-02-2026	30 875.09	M07	Internal Usage not included in string
5710236842	16-01-2026	16-02-2026	12-02-2026	74 202.09	M07	Internal Usage not included in string
6829354180	21-01-2026	16-02-2026	12-02-2026	29 627.30	M07	Internal Usage not included in string
7460413421	05-02-2026	02-03-2026	26-02-2026	1 854.83	M08	Internal Usage not included in string
8774598833	13-02-2026	16-03-2026	26-02-2026	3 072.65	M08	Internal Usage not included in string

The table above indicates the Bulk Current Account Reconciliation statement for February 2026 to mSCOA data string uploaded.

Figure 13: mSCOA Reconciliation

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:											
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	mSCOA	Month	Comment
6627012482	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2025	1 416 832.83	2 833 665.66	-	-	M01	M03 String
		Provision				1 416 832.83					
677948465	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 263 663.99	6 527 327.99	-	-	M01	M03 String
		Provision				3 263 663.99					
8260124924	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2024	512 052.21	1 024 104.42	-	-	M01	M03 String
		Provision				512 052.21					
9571810478	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 479 956.94	6 959 913.88	-	-	M01	M03 String
		Provision				3 479 956.94					
9639644454	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2025	316 772.19	633 544.38	-	-	M01	M03 String
		Provision				316 772.19					
5001886097	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	104.17	1 406.25	-	-	M01	M02 String
		Provision				104.17					
7039295180	Eskom	Bulk Purchases				Account closed					Account closed
8871219263	Eskom	Bulk Purchases				Account closed					Account closed
9251775291	Eskom	Bulk Purchases	10-07-2025	10-08-2025	07-08-2025	48 051.07	160 170.23	-	-	M01	M02 String
		Provision				48 051.07					
8287424551	Eskom	Bulk Purchases	15-07-2025	14-08-2025	07-08-2025	110 075.21	366 914.04	-	-	M01	Internal Usage not included in string
		Provision				256 838.83					
537939292	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 243.43	6 486.87	-	-	M01	M02 String
		Provision				3 243.43					
90305662	Eskom	Bulk Purchases	16-07-2025	15-08-2025		-8 770.02		-8 770.02	-	M01	M02 String
		Provision				-8 770.02					
9581081208	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	1 336.68	2 673.36	-	-	M01	M02 String
		Provision				1 336.68					
889791850	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	1 394.17	2 439.80	-	-	M01	M02 String
		Provision				1 394.17					
8826469644	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	7 681.74	13 443.05	-	-	M01	M02 String
		Provision				7 681.74					
7486207260	Eskom	Bulk Purchases	04-07-2025	29-07-2025		-10 729.92		-10 729.92	-	M01	Account in credit
		Provision				-10 729.92					
9792412008	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	23 491.05	52 403.12	-	-	M01	Internal Usage not included in string
		Provision				23 491.05					
7460413421	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	237.84	3 210.88	-	-	M01	M02 String
		Provision				237.84					
9622581180	Eskom	Bulk Purchases	25-07-2025	19-08-2025	14-08-2025	2 074.04	10 741.85	-	-	M01	M02 String
		Provision				2 074.04					
6983620040	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	9 446.41	17 633.29	-	-	M01	M02 String
		Provision				9 446.41					
5710236842	Eskom	Bulk Purchases	16-07-2025	15-08-2025	14-08-2025	4 124.96	85 849.93	-	-	M01	Internal Usage not included in string
		Provision				4 124.96					
6829354180	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	14 668.73	25 670.27	-	-	M01	M02 String
		Provision				14 668.73					
5421499776	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	11 001.54	9 303.64	-	-	M01	M02 String
		Provision				11 001.54					
8774598833	Eskom	Bulk Purchases	29-07-2025	28-08-2025	21-08-2025	1 760.46	4 275.40	-	-	M01	M03 String
		Provision				1 760.46					
		Provision	9 473 187.16			18 721 678.37	18 741 178.31	-	-		

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:											
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	mSCOA	Month	Comment
6627012482	Eskom	Bulk Purchases	18-08-2025	17-09-2025	16-09-2025	2 900 371.01	7 050 888.60	-	-	M02	M03 String
		Provision				2 900 371.01					
677948465	Eskom	Bulk Purchases	18-08-2025	17-09-2025	16-09-2025	7 050 888.60	7 050 888.60	-	-	M02	M03 String
		Provision				7 050 888.60					
8260124924	Eskom	Bulk Purchases	18-08-2025	17-09-2025	16-09-2025	1 012 413.34	1 012 413.34	-	-	M02	M03 String
		Provision				1 012 413.34					
9571810478	Eskom	Bulk Purchases	18-08-2025	17-09-2025	16-09-2025	6 904 131.95	6 904 131.95	-	-	M02	M03 String
		Provision				6 904 131.95					
9639644454	Eskom	Bulk Purchases	06-08-2025	22-09-2025		886 806.90	886 806.90	-	-	M02	M03 String
		Provision				886 806.90					
5001886097	Eskom	Bulk Purchases				Account closed					Account closed
7039295180	Eskom	Bulk Purchases				Account closed					Account closed
8871219263	Eskom	Bulk Purchases	11-09-2025	10-10-2025	04-09-2025	159 217.47	159 217.47	-	-	M02	M02 String
		Provision				159 217.47					
8287424551	Eskom	Bulk Purchases	14-08-2025	13-09-2025	12-09-2025	364 263.86	364 263.86	-	-	M02	Internal Usage not included in string
		Provision				364 263.86					
537939292	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	6 839.06	6 839.06	-	-	M02	M02 String
		Provision				6 839.06					
90305662	Eskom	Bulk Purchases	14-08-2025	13-09-2025	12-09-2025	5 710.87	5 710.87	-	-	M02	M02 String
		Provision				5 710.87					
9581081208	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	3 701.57	3 701.57	-	-	M02	M02 String
		Provision				3 701.57					
889791850	Eskom	Bulk Purchases	20-08-2025	15-09-2025	08-09-2025	2 088.77	2 088.77	-	-	M02	M02 String
		Provision				2 088.77					
8826469644	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	15 130.68	15 130.68	-	-	M02	M02 String
		Provision				15 130.68					
7486207260	Eskom	Bulk Purchases	06-08-2025	01-09-2025		-7 244.97		-7 244.97	-	M02	Account in credit
		Provision				-7 244.97					
9792412008	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	36 952.66	36 952.66	-	-	M02	Internal Usage not included in string
		Provision				36 952.66					
7460413421	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	2 088.77	2 088.77	-	-	M02	M02 String
		Provision				2 088.77					
9622581180	Eskom	Bulk Purchases	27-08-2025	22-09-2025	18-09-2025	11 466.90	11 466.90	-	-	M02	M02 String
		Provision				11 466.90					
6983620040	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	18 988.23	18 988.23	-	-	M02	M02 String
		Provision				18 988.23					
5710236842	Eskom	Bulk Purchases	18-08-2025	17-09-2025	12-09-2025	85 216.03	85 216.03	-	-	M02	Internal Usage not included in string
		Provision				85 216.03					
6829354180	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	29 630.44	29 630.44	-	-	M02	M02 String
		Provision				29 630.44					
5421499776	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	10 586.91	10 586.91	-	-	M02	M02 String
		Provision				10 586.91					
8774598833	Eskom	Bulk Purchases	02-09-2025	02-10-2025	04-09-2025	2 616.55	2 616.55	-	-	M02	M03 String
		Provision				2 616.55					
		Provision	19 302 064.60			19 309 309.57	-7 244.97				

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:											
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	mSCOA	Month	Comment
6627012482	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	2 555 227.82	2 555 227.82	-	-	M03	M04 String
		Provision				2 555 227.82					
677948465	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	5 652 007.38	5 652 007.38	-	-	M03	M04 String
		Provision				5 652 007.38					
8260124924	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	815 868.80	815 868.80	-	-	M03	M04 String
		Provision				815 868.80					
9571810478	Eskom	Bulk Purchases	17-09-2025	17-10-2025	16-10-2025	5 824 271.20	5 824 271.20	-	-	M03	M04 String
		Provision				5 824 271.20					
9639644454	Eskom	Bulk Purchases	29-09-2025	22-10-2025		573 334.50	573 334.50	-	-	M03	M04 String

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:												
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month			
6627012482	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	2 030 890.58	2 030 890.58	-	M05	M06 String		
6779486465	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	3 909 349.56	3 909 349.56	-	M05	M06 String		
8260124924	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	719 687.04	719 687.04	-	M05	M06 String		
9571810478	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	5 132 251.85	5 132 251.85	-	M05	M06 String		
9533644454	Eskom	Bulk Purchases	19-11-2025	19-12-2025	17-12-2025	472 977.65	472 977.65	-	M05	M06 String		
5001886097	Eskom	Bulk Purchases	08-11-2025	01-12-2025					M05	Internal Usage not included in string		
7039295180	Eskom	Bulk Purchases				Account closed			Account closed			
9871219263	Eskom	Bulk Purchases				Account closed			Account closed			
9251775291	Eskom	Bulk Purchases	10-11-2025	10-12-2025	04-12-2025	144 437.76	144 437.76	-	M05	Internal Usage not included in string		
8287424551	Eskom	Bulk Purchases	11-11-2025	11-12-2025	04-11-2025	277 738.58	277 738.58	-	M05	Internal Usage not included in string		
5377939292	Eskom	Bulk Purchases	19-11-2025	19-12-2025	17-12-2025	6 839.06	6 839.06	-	M05	Internal Usage not included in string		
9003055662	Eskom	Bulk Purchases	01-11-2025	31-12-2025	17-12-2025	2 901.98	2 901.98	-	M05	M06 String		
9581081208	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	3 393.11	3 393.11	-	M05	Internal Usage not included in string		
6897791850	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	2 088.77	2 088.77	-	M05	Internal Usage not included in string		
892649644	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	15 130.68	15 130.68	-	M05	Internal Usage not included in string		
7486207260	Eskom	Bulk Purchases	08-11-2025	01-12-2025	27-11-2025	2 470.65	2 470.65	-	M05	Account in credit		
9792412008	Eskom	Bulk Purchases	28-11-2025	23-12-2025	17-12-2025	59 254.72	59 254.72	-	M05	Internal Usage not included in string		
7460413421	Eskom	Bulk Purchases	06-11-2025	01-12-2025	27-11-2025	2 088.77	2 088.77	-	M05	Internal Usage not included in string		
9622581180	Eskom	Bulk Purchases	27-11-2025	22-12-2025	04-12-2025	11 466.90	11 466.90	-	M05	Internal Usage not included in string		
6983620040	Eskom	Bulk Purchases	19-11-2025	19-12-2025	17-12-2025	23 046.23	23 046.23	-	M05	Internal Usage not included in string		
5710236842	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	76 296.72	76 296.72	-	M05	Internal Usage not included in string		
8829354180	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	29 630.44	29 630.44	-	M05	Internal Usage not included in string		
5421499776	Eskom	Bulk Purchases	06-11-2025	01-12-2025	27-11-2025	10 507.70	10 507.70	-	M05	M06 String		
8774598833	Eskom	Bulk Purchases	12-11-2025	12-12-2025	11-12-2025	3 074.99	3 074.99	-	M05	M06 String		
						12 935 423.74	12 935 423.74	-				
Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:												
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end: 11 February 2026		
6627012482	Eskom	Bulk Purchases	17-11-2025	16-01-2026	14-01-2026	1 966 584.31	1 966 584.31	-	M06	M07 String		
6779486465	Eskom	Bulk Purchases	17-12-2025	16-01-2026	14-01-2026	3 945 654.67	3 945 654.67	-	M06	M07 String		
8260124924	Eskom	Bulk Purchases	17-12-2025	16-01-2026	14-01-2026	737 313.60	737 313.60	-	M06	M07 String		
9571810478	Eskom	Bulk Purchases	17-12-2025	16-01-2026	14-01-2026	5 122 023.51	5 122 023.51	-	M06	M07 String		
9533644454	Eskom	Bulk Purchases	22-12-2025	21-01-2026	20-01-2026	530 932.31	530 932.31	-	M06	M07 String		
5001886097	Eskom	Bulk Purchases							M06	Internal Usage not included in string		
7039295180	Eskom	Bulk Purchases				Account closed			Account closed			
9871219263	Eskom	Bulk Purchases				Account closed			Account closed			
9251775291	Eskom	Bulk Purchases	10-12-2025	09-01-2026	17-12-2025	169 004.27	169 004.27	-	M06	Internal Usage not included in string		
8287424551	Eskom	Bulk Purchases	11-12-2025	10-01-2026	09-01-2026	259 591.47	259 591.47	-	M06	Internal Usage not included in string		
5377939292	Eskom	Bulk Purchases	24-12-2025	23-01-2026	20-01-2026	6 822.15	6 822.15	-	M06	Internal Usage not included in string		
9581081208	Eskom	Bulk Purchases	18-12-2025	16-01-2026	14-01-2026	2 951.52	2 951.52	-2 901.68	M06	M07 String		
6897791850	Eskom	Bulk Purchases	25-12-2025	19-01-2026	14-01-2026	1 835.58	1 835.58	-	M06	Internal Usage not included in string		
892649644	Eskom	Bulk Purchases	25-12-2025	19-01-2026	14-01-2026	13 293.70	13 293.70	-	M06	Internal Usage not included in string		
7486207260	Eskom	Bulk Purchases	10-12-2025	05-01-2026	17-12-2025	2 956.93	2 956.93	-	M06	Internal Usage not included in string		
9792412008	Eskom	Bulk Purchases	18-12-2025	17-01-2026	09-01-2026	22 962.43	22 962.43	-	M06	Internal Usage not included in string		
7460413421	Eskom	Bulk Purchases	19-12-2025	05-01-2026	12-01-2026	1 772.29	1 772.29	-	M06	Internal Usage not included in string		
9622581180	Eskom	Bulk Purchases	01-01-2026	26-01-2026	20-01-2026	9 729.78	9 729.78	-	M06	Internal Usage not included in string		
6983620040	Eskom	Bulk Purchases	18-12-2025	17-01-2026	14-01-2026	20 367.29	20 367.29	-	M06	Internal Usage not included in string		
5710236842	Eskom	Bulk Purchases	16-12-2025	15-01-2026	14-01-2026	77 274.81	77 274.81	-	M06	Internal Usage not included in string		
8829354180	Eskom	Bulk Purchases	25-12-2025	19-01-2026	14-01-2026	29 036.49	29 036.49	-	M06	Internal Usage not included in string		
5421499776	Eskom	Bulk Purchases	10-12-2025	05-01-2026	17-12-2025	9 035.64	9 035.64	-	M06	M06 String		
8774598833	Eskom	Bulk Purchases	18-12-2025	17-01-2026	14-01-2026	3 658.04	3 658.04	-	M06	M07 String		
						12 929 458.24	12 932 361.22	-2 901.98				
Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:												
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end:		
6627012482	Eskom	Bulk Purchases	16-01-2026	16-02-2026	12-02-2026	2 246 913.85	2 246 913.85	-	M07	M08 String		
6779486465	Eskom	Bulk Purchases	16-01-2026	16-02-2026	12-02-2026	3 726 612.13	3 726 612.13	-	M07	M08 String		
8260124924	Eskom	Bulk Purchases	22-01-2026	21-02-2026	20-02-2026	709 975.71	709 975.71	-	M07	M08 String		
9571810478	Eskom	Bulk Purchases	16-01-2026	16-02-2026	12-02-2026	4 377 622.37	4 377 622.37	-	M07	M08 String		
9533644454	Eskom	Bulk Purchases	23-01-2026	21-02-2026	20-02-2026	616 614.83	616 614.83	-	M07	M08 String		
5001886097	Eskom	Bulk Purchases	07-01-2026	02-02-2026					M07	Internal Usage not included in string		
7039295180	Eskom	Bulk Purchases				Account closed			Account closed			
9871219263	Eskom	Bulk Purchases				Account closed			Account closed			
9251775291	Eskom	Bulk Purchases	10-01-2026	09-02-2026	04-02-2026	174 392.69	174 392.69	-	M07	Internal Usage not included in string		
8287424551	Eskom	Bulk Purchases	13-01-2026	12-02-2026	11-02-2026	258 588.01	258 588.01	-	M07	Internal Usage not included in string		
5377939292	Eskom	Bulk Purchases	22-01-2026	21-02-2026	20-02-2026	6 839.06	6 839.06	-	M07	Internal Usage not included in string		
9003055662	Eskom	Bulk Purchases	20-01-2026	19-02-2026	18-02-2026	126.18	126.18	-	M07	M08 String		
9581081208	Eskom	Bulk Purchases	27-01-2026	21-02-2026	20-02-2026	3 393.11	3 393.11	-	M07	Internal Usage not included in string		
6897791850	Eskom	Bulk Purchases	21-01-2026	16-02-2026	12-02-2026	2 088.77	2 088.77	-	M07	Internal Usage not included in string		
892649644	Eskom	Bulk Purchases	21-01-2026	16-02-2026	12-02-2026	15 130.68	15 130.68	-	M07	Internal Usage not included in string		
7486207260	Eskom	Bulk Purchases	07-01-2026	02-02-2026	29-01-2026	3 590.55	3 590.55	-	M07	Internal Usage not included in string		
9792412008	Eskom	Bulk Purchases	21-01-2026	16-02-2026	12-02-2026	51 269.62	51 269.62	-	M07	Internal Usage not included in string		
7460413421	Eskom	Bulk Purchases	07-01-2026	02-02-2026	29-01-2026	2 152.06	2 152.06	-	M07	Internal Usage not included in string		
9622581180	Eskom	Bulk Purchases	28-01-2026	23-02-2026	20-02-2026	11 814.95	11 814.95	-	M07	Internal Usage not included in string		
6983620040	Eskom	Bulk Purchases	19-01-2026	18-02-2026	12-02-2026	30 875.09	30 875.09	-	M07	Internal Usage not included in string		
5710236842	Eskom	Bulk Purchases	16-01-2026	16-02-2026	12-02-2026	74 202.09	74 202.09	-	M07	Internal Usage not included in string		
8829354180	Eskom	Bulk Purchases	21-01-2026	16-02-2026	12-02-2026	29 627.30	29 627.30	-	M07	Internal Usage not included in string		
5421499776	Eskom	Bulk Purchases	07-01-2026	02-02-2026	29-01-2026	10 871.42	10 871.42	-	M07	Internal Usage not included in string		
8774598833	Eskom	Bulk Purchases	23-01-2026	23-02-2026	20-02-2026	3 091.96	3 091.96	-	M07	M08 String		
						12 354 792.43	12 354 792.43	-				
Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:												
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end:		
6627012482	Eskom	Bulk Purchases	16-02-2026	16-03-2026	14-03-2026	1 927 398.54	1 927 398.54	-	M08	Not yet due at reporting date		
6779486465	Eskom	Bulk Purchases	16-02-2026	16-03-2026	11-02-2026	4 099 097.29	4 099 097.29	-	M08	Not yet due at reporting date		
8260124924	Eskom	Bulk Purchases	16-02-2026	16-03-2026		756 364.23	756 364.23	-	M08	Not yet due at reporting date		
9571810478	Eskom	Bulk Purchases	16-02-2026	16-03-2026		4 867 750.67	4 867 750.67	-	M08	Not yet due at reporting date		
9533644454	Eskom	Bulk Purchases	20-02-2026	23-02-2026		563 543.96	563 543.96	-	M08	Not yet due at reporting date		
5001886097	Eskom	Bulk Purchases	05-02-2026	02-03-2026					M08	Internal Usage not included in string		
7039295180	Eskom	Bulk Purchases				Account closed			Account closed			
9871219263	Eskom	Bulk Purchases				Account closed			Account closed			
9251775291	Eskom	Bulk Purchases	10-02-2026	13-03-2026		173 268.80	173 268.80	-	M08	Internal Usage not included in string		
8287424551	Eskom	Bulk Purchases	11-02-2026	13-03-2026		228 415.77	228 415.77	-				

No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount		
1	22107729	101686231	BREDEE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	2 442.25	2 442.25	-	M07
2	22107765	101686271	BREDEE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	1 404.07	1 404.07	-	M07
3	22107783	101686308	BREDEE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	5 011.99	5 011.99	-	M07
4	22109157	101686931	BREDEE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	3 497.26	3 497.26	-	M07
5	22109184	101686971	BREDEE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	1 084.82	1 084.82	-	M07
6	22107694	101696151	BREDEE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	761.69	761.69	-	M07
7	22091807	101681401	BREDEE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	5 272.00	5 272.00	-	M07
8	22091825	101681411	BREDEE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	3 650.51	3 650.51	-	M07
9	22110797	100258300	Dept Water ans Sanitation	Bulk water							
		101697201	BREDEE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	604.08	604.08	-	M07
10	22107738	101696169	BREDEE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	1 768.69	1 768.69	-	M07
11	22107747	101696176	BREDEE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	218.45	218.45	-	M07
12	22109175	101696231	BREDEE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	175.87	175.87	-	M07
13	22109371	101687121	BREDEE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	162.25	162.25	-	M07
								26 053.93	26 053.93	-	

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.

1.3.3.8 Water & Electricity Losses

	PURIFIED	WATER SOLD		2025	2024
2024 - 2025	3 214 368	1 954 816	Kilo litres disinfected/purified/purchased	3 214 368	2 667 450
2023 - 2024	2 667 450	1 842 954	Kilo litres sold and free basic services	(1 954 816)	(1 842 954)
			Kilo litres lost during distribution	1 259 552	824 496
			Percentage lost during distribution	39.19%	30.91%

Figure 15: Water Losses

MONTH	SALES / FBE (KWH)			TOTAL	ESKOM PURCHASES	REAL LOSSES		
	CONVENTIONAL	PREPAID	FBE			Kwh	%	
2507	2 957 524.00	1 638 365.30	49 300.00	4 645 189.30	5 029 801.53	384 612.23	7.65%	
2508	3 112 808.00	1 682 167.90	78 850.00	4 873 825.90	5 173 631.03	299 805.13	5.79%	
2509	2 422 564.00	1 547 588.00	107 800.00	4 077 952.00	5 146 270.33	1 068 318.33	20.76%	11.42% Q1
2510	2 264 201.00	1 611 300.20	120 000.00	3 995 501.20	4 652 321.03	656 819.83	14.12%	
2511	2 004 191.00	1 694 171.50	134 400.00	3 832 762.50	4 776 929.28	944 166.78	19.77%	
2512	2 268 903.00	1 899 021.40	127 300.00	4 295 224.40	4 791 817.04	496 592.64	10.36%	14.75% Q2
2601	2 030 932.00	1 871 811.60	115 300.00	4 018 043.60	4 806 806.78	788 763.18	16.41%	
2602	2 423 246.00	1 623 775.30	113 550.00	4 160 571.30	4 757 238.13	596 666.83	12.54%	
2603	-	-	-	-	-	-	#DIV/0!	14.49% Q3
2604	-	-	-	-	-	-	#DIV/0!	
2605	-	-	-	-	-	-	#DIV/0!	
2606	-	-	-	-	-	-	#DIV/0!	#DIV/0! Q4
Total	19 484 369.00	13 568 201.20	846 500.00	33 899 070.20	39 134 815.15	5 235 744.95	13.38%	YTD (2602)
WP	19 484 369.00	13 568 201.20	846 500.00	33 899 070.20	39 134 815.15		13.49%	YTD (2601)
Variance	-	-	-	-	-	-		

Figure 16: Electricity Losses

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 - M08 February									
Description	2024/25	Budget Year 2025/26							
	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	74 997	76 578	80 951	6 295	55 751	51 927	3 824	7%	80 951
Service charges	215 962	232 542	241 512	19 407	157 076	156 822	254	0%	241 512
Investment revenue	9 619	7 788	10 853	1 040	7 772	5 805	1 967	34%	10 853
Transfers and subsidies - Operational	105 686	109 882	110 390	2 735	74 302	74 316	(13)	(0)	110 390
Other own revenue	97 411	87 820	95 924	6 884	52 131	60 167	(8 036)	-13%	95 924
Total Revenue (excluding capital transfers and contributions)	503 674	514 610	539 630	36 361	347 033	349 037	(2 004)	-1%	539 630
Employee costs	138 386	164 632	160 570	12 335	103 801	108 972	(5 171)	-5%	160 570
Remuneration of Councillors	6 355	6 831	6 634	526	4 189	4 515	(326)	-7%	6 634
Depreciation and amortisation	33 693	33 534	36 371	2 366	19 882	22 923	(3 041)	-13%	36 371
Interest	15 150	12 415	12 719	968	7 354	8 337	(984)	-12%	12 719
Inventory consumed and bulk purchases	137 531	155 395	165 478	11 342	98 903	106 076	(7 174)	-7%	165 478
Transfers and subsidies	164	750	755	8	13	493	(480)	-97%	755
Other expenditure	144 909	140 463	155 893	11 026	81 855	97 267	(15 412)	-16%	155 893
Total Expenditure	476 189	514 020	538 419	38 570	315 997	348 584	(32 587)	-9%	538 419
Surplus/(Deficit)	27 485	590	1 211	(2 209)	31 036	453	30 583	6756%	1 211
Transfers and subsidies - capital (monetary allocations)	37 781	39 848	33 896	1 233	13 168	28 019	##	-53%	33 896
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	65 266	40 438	35 107	(976)	44 204	28 472	15 732	55%	35 107
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	65 266	40 438	35 107	(976)	44 204	28 472	15 732	55%	35 107
Capital expenditure & funds sources									
Capital expenditure	53 751	78 459	73 864	780	15 159	54 553	(39 394)	-72%	73 864
Capital transfers recognised	37 781	39 848	33 896	1 314	13 168	27 941	(14 773)	-53%	33 896
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 970	38 611	39 968	(534)	1 991	26 612	(24 621)	-93%	39 968
Total sources of capital funds	53 751	78 459	73 864	780	15 159	54 553	(39 394)	-72%	73 864
Financial position									
Total current assets	169 737	104 463	153 055		227 978				153 055
Total non current assets	706 070	782 618	741 825		703 696				741 825
Total current liabilities	116 889	86 252	103 627		121 485				103 627
Total non current liabilities	126 729	116 694	123 958		133 797				123 958
Community wealth/Equity	632 188	684 134	667 295		676 392				667 295
Cash flows									
Net cash from (used) operating	99 208	68 308	56 325	9 778	82 354	72 811	(9 543)	-13%	56 325
Net cash from (used) investing	(54 127)	(78 059)	(73 464)	(1 202)	(17 493)	(20 883)	(3 389)	16%	(73 464)
Net cash from (used) financing	(1 741)	(306)	(278)	3	(344)	(333)	11	-3%	(278)
Cash/cash equivalents at the month/year end	104 598	37 066	87 181	169 115	169 115	156 193	(12 922)	-8%	87 181
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	20 419	10 419	5 016	3 992	3 530	3 201	21 406	73 243	141 225
Creditors Age Analysis									
Total Creditors	12 952	-	-	-	-	-	4 174	1 020	18 146

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February										
Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		158 021	156 426	165 839	8 219	108 840	106 242	2 598	2%	165 839
Executive and council		57 461	57 301	58 151	-	38 360	38 371	(11)	0%	58 151
Finance and administration		100 559	99 125	107 688	8 219	70 480	67 871	2 608	4%	107 688
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		76 870	75 497	77 183	6 459	46 515	50 668	(4 154)	-8%	77 183
Community and social services		11 253	17 681	16 891	1 276	9 780	11 630	(1 849)	-16%	16 891
Sport and recreation		3 171	3 205	3 263	160	2 720	2 148	572	27%	3 263
Public safety		55 732	46 710	54 187	4 670	33 040	32 636	404	1%	54 187
Housing		6 714	7 900	2 842	353	974	4 255	(3 281)	-77%	2 842
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 850	12 525	13 926	2 071	11 177	8 630	2 546	30%	13 926
Planning and development		2 721	3 484	3 526	453	2 225	2 331	(106)	-5%	3 526
Road transport		5 129	9 041	10 400	1 618	8 952	6 299	2 653	42%	10 400
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		298 714	310 010	316 578	20 846	193 670	211 515	(17 845)	-8%	316 578
Energy sources		187 387	199 370	208 517	14 431	125 844	135 871	(10 027)	-7%	208 517
Water management		49 924	62 856	53 689	3 506	30 647	41 038	(10 391)	-25%	53 689
Waste water management		38 774	24 053	31 212	1 572	21 665	18 899	2 766	15%	31 212
Waste management		22 630	23 730	23 160	1 337	15 513	15 706	(193)	-1%	23 160
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	541 455	554 458	573 526	37 594	360 201	377 056	(16 855)	-4%	573 526
Expenditure - Functional										
<i>Governance and administration</i>		121 536	132 041	134 465	8 228	79 698	88 657	(8 959)	-10%	134 465
Executive and council		13 521	14 571	15 305	1 014	10 679	9 845	834	8%	15 305
Finance and administration		106 813	115 765	117 709	7 116	68 155	77 726	(9 571)	-12%	117 709
Internal audit		1 202	1 705	1 450	98	863	1 086	(223)	-21%	1 450
<i>Community and public safety</i>		89 350	85 301	95 382	8 785	55 677	59 419	(3 742)	-6%	95 382
Community and social services		9 560	12 785	13 428	878	7 530	8 663	(1 133)	-13%	13 428
Sport and recreation		12 709	14 664	14 683	1 042	9 077	9 780	(703)	-7%	14 683
Public safety		61 575	52 259	60 408	5 848	36 745	36 469	276	1%	60 408
Housing		5 506	5 593	6 863	1 016	2 325	4 508	(2 182)	-48%	6 863
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 971	33 064	35 691	2 220	21 322	22 600	(1 278)	-6%	35 691
Planning and development		11 656	14 810	16 029	902	8 016	10 037	(2 022)	-20%	16 029
Road transport		16 314	18 254	19 663	1 317	13 307	12 563	744	6%	19 663
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		237 332	263 614	272 881	19 338	159 300	177 908	(18 608)	-10%	272 881
Energy sources		154 920	172 961	181 617	13 027	108 558	117 206	(8 648)	-7%	181 617
Water management		33 545	34 007	38 767	2 797	19 880	23 776	(3 895)	-16%	38 767
Waste water management		22 791	28 051	28 202	1 847	17 406	18 724	(1 318)	-7%	28 202
Waste management		26 075	28 595	24 294	1 667	13 456	18 203	(4 747)	-26%	24 294
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	476 189	514 020	538 419	38 570	315 997	348 584	(32 587)	-9%	538 419
Surplus/ (Deficit) for the year		65 266	40 438	35 107	(976)	44 204	28 472	15 732	0.5525462	35 107

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) - M08 February										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	57 461	57 301	58 151	-	38 360	38 371	(11)	0.0%	58 151
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		96 265	95 972	104 053	7 787	68 035	65 598	2 437	3.7%	104 053
Vote 4 - Community Development Services		13 558	18 822	18 175	1 623	10 825	12 418	(1 594)	-12.8%	18 175
Vote 5 - Corporate and Strategic Services		1 921	932	1 186	67	284	748	(464)	-62.0%	1 186
Vote 6 - Planning and Development Services		2 721	3 484	3 526	453	2 225	2 331	(106)	-4.6%	3 526
Vote 7 - Public Safety		59 822	51 917	59 469	5 069	37 228	36 122	1 106	3.1%	59 469
Vote 8 - Electricity		187 369	199 403	208 545	14 434	125 857	135 892	(10 035)	-7.4%	208 545
Vote 9 - Waste Management		22 630	23 731	23 162	1 337	15 514	15 707	(193)	-1.2%	23 162
Vote 10 - Waste Water Management		38 734	24 061	30 018	1 572	21 669	18 304	3 364	18.4%	30 018
Vote 11 - Water		49 926	62 859	53 693	3 506	30 649	41 041	(10 392)	-25.3%	53 693
Vote 12 - Housing		6 714	7 900	2 842	353	974	4 255	(3 281)	-77.1%	2 842
Vote 13 - Road Transport		1 163	4 870	7 442	1 232	5 860	4 121	1 739	42.2%	7 442
Vote 14 - Sports and Recreation		3 171	3 205	3 263	160	2 720	2 148	572	26.6%	3 263
Total Revenue by Vote	2	541 455	554 458	573 526	37 594	360 201	377 056	(16 855)	-4.5%	573 526
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 998	9 901	9 588	607	6 588	6 538	50	0.8%	9 588
Vote 2 - Office of Municipal Manager		11 405	13 126	14 620	875	8 520	8 954	(433)	-4.8%	14 620
Vote 3 - Financial Administrative Services		72 460	74 450	74 852	4 735	43 612	49 714	(6 102)	-12.3%	74 852
Vote 4 - Community Development Services		10 341	12 297	13 350	1 097	7 351	8 409	(1 057)	-12.6%	13 350
Vote 5 - Corporate and Strategic Services		25 728	31 566	32 201	1 517	19 030	21 342	(2 313)	-10.8%	32 201
Vote 6 - Planning and Development Services		11 223	13 538	14 527	907	7 782	9 223	(1 441)	-15.6%	14 527
Vote 7 - Public Safety		65 916	59 313	67 120	6 266	40 456	41 103	(647)	-1.6%	67 120
Vote 8 - Electricity		154 920	172 961	181 617	13 027	108 558	117 206	(8 648)	-7.4%	181 617
Vote 9 - Waste Management		26 075	28 595	24 294	1 667	13 456	18 203	(4 747)	-26.1%	24 294
Vote 10 - Waste Water Management		21 407	26 591	26 698	1 790	16 914	17 749	(834)	-4.7%	26 698
Vote 11 - Water		33 545	34 007	38 767	2 797	19 880	23 776	(3 895)	-16.4%	38 767
Vote 12 - Housing		5 506	5 593	6 863	1 016	2 325	4 508	(2 182)	-48.4%	6 863
Vote 13 - Road Transport		15 955	17 417	19 239	1 227	12 447	12 080	367	3.0%	19 239
Vote 14 - Sports and Recreation		12 709	14 664	14 683	1 042	9 077	9 780	(703)	-7.2%	14 683
Total Expenditure by Vote	2	476 189	514 020	538 419	38 570	315 997	348 584	(32 587)	-9.3%	538 419
Surplus/ (Deficit) for the year	2	65 266	40 438	35 107	(976)	44 204	28 472	15 732	55.3%	35 107

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) - M08 February										
Description	Ref	2024/25			Budget Year 2025/26					
		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		152 838	168 694	175 977	13 552	112 462	113 919	(1 457)	-1%	175 977
Service charges - Water		32 696	34 221	34 944	3 376	23 900	22 959	942	4%	34 944
Service charges - Waste Water Management		15 823	15 309	15 914	1 278	10 801	10 327	474	5%	15 914
Service charges - Waste management		14 604	14 318	14 677	1 201	9 912	9 617	295	3%	14 677
Sale of Goods and Rendering of Services		5 318	4 781	5 008	509	4 342	3 233	1 109	34%	5 008
Agency services		4 012	4 171	4 158	386	3 092	2 778	313	11%	4 158
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7 362	7 265	6 511	488	4 268	4 693	(425)	-9%	6 511
Interest from Current and Non Current Assets		9 619	7 788	10 853	1 040	7 772	5 805	1 967	34%	10 853
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 070	781	966	75	723	558	165	30%	966
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		595	411	456	58	776	283	493	174%	456
Non-Exchange Revenue										
Property rates		74 997	76 578	80 951	6 295	55 751	51 927	3 824	7%	80 951
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		56 370	45 587	54 330	4 670	33 093	32 140	953	3%	54 330
Licence and permits		2	2	2	-	1	1	(0)	-32%	2
Transfers and subsidies - Operational		105 686	109 882	110 390	2 735	74 302	74 316	(13)	0%	110 390
Interest earned from Receivables (Non-Exchange)		4 500	4 743	4 222	325	2 758	3 058	(300)	-10%	4 222
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 863	5 431	4 493	372	2 989	3 433	(444)	-13%	4 493
Gains on disposal of Assets		1 428	400	400	-	15	267	(252)	-94%	400
Other Gains		12 889	14 248	15 377	-	76	9 725	(9 648)	-99%	15 377
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		503 674	514 610	539 630	36 361	347 033	349 037	(2 004)	-1%	539 630
Expenditure By Type										
Employee related costs		138 386	164 632	160 570	12 335	103 801	108 972	(5 171)	-5%	160 570
Remuneration of councillors		6 355	6 831	6 634	526	4 189	4 515	(326)	-7%	6 634
Bulk purchases - electricity		124 217	141 209	148 477	10 597	89 772	95 593	(5 821)	-6%	148 477
Inventory consumed		13 314	14 186	17 001	744	9 130	10 483	(1 353)	-13%	17 001
Debt impairment		66 019	52 790	64 529	6 747	37 560	37 541	19	0%	64 529
Depreciation and amortisation		33 693	33 534	36 371	2 366	19 882	22 923	(3 041)	-13%	36 371
Interest		15 150	12 415	12 719	968	7 354	8 337	(984)	-12%	12 719
Contracted services		40 502	45 175	51 220	2 927	22 556	31 624	(9 068)	-29%	51 220
Transfers and subsidies		164	750	755	8	13	493	(480)	-97%	755
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		35 399	40 037	36 556	1 352	21 739	26 236	(4 497)	-17%	36 556
Losses on Disposal of Assets		-	400	400	-	-	267	(267)	-100%	400
Other Losses		2 989	2 060	3 188	-	-	1 599	(1 599)	-100%	3 188
Total Expenditure		476 189	514 020	538 419	38 570	315 997	348 584	(32 587)	-9%	538 419
Surplus/(Deficit)		27 485	590	1 211	(2 209)	31 036	453	30 583	0	1 211
Transfers and subsidies - capital (monetary allocations)		37 781	39 848	33 896	1 233	13 168	28 019	(14 851)	(0)	33 896
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		65 266	40 438	35 107	(976)	44 204	28 472	15 732	0	35 107
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		65 266	40 438	35 107	(976)	44 204	28 472	15 732	0	35 107
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		65 266	40 438	35 107	(976)	44 204	28 472	15 732	0	35 107
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		65 266	40 438	35 107	(976)	44 204	28 472	15 732	0	35 107

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) - M08 February										
Vote Description	Ref	2024/25			Budget Year 2025/26					
		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		261	4 235	5 428	1 135	5 161	3 062	2 099	69%	5 428
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		1 200	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	10 986	5 465	-	66	6 220	(6 154)	-99%	5 465
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	13 927	-	-	-	6 499	(6 499)	-100%	-
Vote 12 - Housing		1 201	2 517	-	-	-	1 175	(1 175)	-100%	-
Vote 13 - Road Transport		1 720	6 000	6 000	-	-	4 000	(4 000)	-100%	6 000
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	4 382	37 664	16 893	1 135	5 226	20 955	(15 729)	-75%	16 893
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	30	82	-	11	30	(19)	-63%	82
Vote 3 - Financial Administrative Services		438	10	49	-	1	14	(13)	-91%	49
Vote 4 - Community Development Services		4 883	13 786	12 702	670	4 023	8 974	(4 951)	-55%	12 702
Vote 5 - Corporate and Strategic Services		950	950	791	-	85	602	(517)	-86%	791
Vote 6 - Planning and Development Services		4	1 476	1 476	(641)	27	984	(957)	-97%	1 476
Vote 7 - Public Safety		2 524	4 420	4 830	76	1 707	3 028	(1 321)	-44%	4 830
Vote 8 - Electricity		5 332	7 450	10 163	30	6 323	(6 293)	-100%	10 163	
Vote 9 - Waste Management		3 011	3 000	1 925	-	625	1 785	(1 160)	-65%	1 925
Vote 10 - Waste Water Management		19 527	425	7 206	131	2 733	2 572	161	6%	7 206
Vote 11 - Water		9 785	4 848	15 836	(82)	689	6 640	(5 951)	-90%	15 836
Vote 12 - Housing		2 155	2 000	16	(540)	-	936	(936)	-100%	16
Vote 13 - Road Transport		762	1 200	696	-	-	908	(908)	-100%	696
Vote 14 - Sports and Recreation		-	1 200	1 200	-	-	800	(800)	-100%	1 200
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	49 369	40 795	56 971	(356)	9 932	33 598	(23 665)	-70%	56 971
Total Capital Expenditure		53 751	78 459	73 864	780	15 159	54 553	(39 394)	-72%	73 864
Capital Expenditure - Functional Classification										
Governance and administration		1 388	990	901	-	98	642	(545)	-85%	901
Executive and council		-	30	61	-	11	26	(15)	-57%	61
Finance and administration		1 388	960	840	-	86	616	(530)	-86%	840
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 763	23 923	18 748	206	5 730	14 914	(9 183)	-62%	18 748
Community and social services		5 898	15 456	14 372	670	5 230	10 087	(4 857)	-48%	14 372
Sport and recreation		-	1 200	1 200	-	-	800	(800)	-100%	1 200
Public safety		1 509	2 750	3 161	76	500	1 915	(1 415)	-74%	3 161
Housing		3 356	4 517	16	(540)	-	2 111	(2 111)	-100%	16
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 706	11 711	12 925	495	5 188	8 050	(2 862)	-36%	12 925
Planning and development		264	5 711	6 925	495	5 188	4 050	1 138	28%	6 925
Road transport		2 442	6 000	6 000	-	-	4 000	(4 000)	-100%	6 000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		38 895	41 835	41 290	79	4 143	30 947	(26 804)	-87%	41 290
Energy sources		6 532	7 450	10 163	30	30	6 323	(6 293)	-100%	10 163
Water management		9 785	18 775	15 836	(82)	689	13 139	(12 451)	-95%	15 836
Waste water management		19 567	1 625	7 902	131	2 733	3 480	(746)	-21%	7 902
Waste management		3 011	13 986	7 390	-	691	8 005	(7 314)	-91%	7 390
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	53 751	78 459	73 864	780	15 159	54 553	(39 394)	-72%	73 864
Funded by:										
National Government		25 141	29 014	22 300	1 936	11 796	20 163	(8 367)	-41%	22 300
Provincial Government		12 640	10 834	11 597	(622)	1 371	7 777	(6 406)	-82%	11 597
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		37 781	39 848	33 896	1 314	13 168	27 941	(14 773)	-53%	33 896
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		15 970	38 611	39 968	(534)	1 991	26 612	(24 621)	-93%	39 968
Total Capital Funding		53 751	78 459	73 864	780	15 159	54 553	(39 394)	-72%	73 864

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 - M08 February						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		104 598	37 066	87 181	169 115	87 181
Trade and other receivables from exchange transactions		30 957	39 417	40 229	26 270	40 229
Receivables from non-exchange transactions		13 971	19 216	17 061	13 555	17 061
Current portion of non-current receivables		-	1 296	1 337	-	1 337
Inventory		1 329	1 173	1 329	1 584	1 329
VAT		10 706	6 294	5 918	9 293	5 918
Other current assets		8 176	-	-	8 161	-
Total current assets		169 737	104 463	153 055	227 978	153 055
Non current assets						
Investments		-	-	-	-	-
Investment property		73 790	74 159	73 741	73 756	73 741
Property, plant and equipment		629 107	706 744	666 402	624 418	666 402
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		499	115	346	499	346
Trade and other receivables from exchange transactions		2 674	1 600	1 337	5 023	1 337
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		706 070	782 618	741 825	703 696	741 825
TOTAL ASSETS		875 807	887 081	894 881	931 674	894 881
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		476	13 706	13 706	0	13 706
Consumer deposits		3 350	3 338	3 424	3 483	3 424
Trade and other payables from exchange transactions		58 506	51 533	45 924	42 871	45 924
Trade and other payables from non-exchange transactions		12 831	(698)	-	30 572	-
Provision		16 071	18 374	17 970	16 290	17 970
VAT		25 655	-	22 603	28 269	22 603
Other current liabilities		-	-	-	-	-
Total current liabilities		116 889	86 252	103 627	121 485	103 627
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		113 023	116 694	123 958	120 091	123 958
Long term portion of trade payables		13 706	(0)	-	13 706	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		126 729	116 694	123 958	133 797	123 958
TOTAL LIABILITIES		243 618	202 946	227 586	255 282	227 586
NET ASSETS	2	632 188	684 134	667 295	676 392	667 295
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		632 188	684 134	667 295	676 392	667 295
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	632 188	684 134	667 295	676 392	667 295

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
Description	Ref	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		71 202	70 911	76 984	5 693	58 789	58 289	500	1%	76 984
Service charges		207 250	227 229	231 893	17 591	153 178	154 155	(977)	-1%	231 893
Other revenue		23 595	22 053	23 832	2 601	18 629	17 788	841	5%	23 832
Transfers and Subsidies - Operational		101 344	109 882	106 981	7 591	81 982	82 306	(324)	0%	106 981
Transfers and Subsidies - Capital		37 781	39 848	23 882	361	23 229	23 257	(27)	0%	23 882
Interest		12 537	11 787	13 118	1 661	11 090	10 412	679	7%	13 118
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(354 109)	(412 568)	(419 510)	(25 705)	(264 467)	(273 322)	(8 856)	3%	(419 510)
Interest		(228)	(84)	(100)	(6)	(64)	(65)	(1)	1%	(100)
Transfers and Subsidies		(164)	(750)	(755)	(8)	(13)	(9)	4	-43%	(755)
NET CASH FROM/(USED) OPERATING ACTIVITIES		99 208	68 308	56 325	9 778	82 354	72 811	(9 543)	-13%	56 325
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 348	400	400	-	15	15	-		400
Decrease (increase) in non-current receivables		-	-	-	(422)	(2 349)	(1 928)	(422)	22%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(57 475)	(78 459)	(73 864)	(780)	(15 159)	(18 970)	(3 811)	20%	(73 864)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(54 127)	(78 059)	(73 464)	(1 202)	(17 493)	(20 883)	(3 389)	16%	(73 464)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		228	170	198	3	132	143	(11)	-8%	198
Payments										
Repayment of borrowing		(1 969)	(476)	(476)	-	(476)	(476)	-		(476)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 741)	(306)	(278)	3	(344)	(333)	11	-3%	(278)
NET INCREASE/(DECREASE) IN CASH HELD		43 340	(10 057)	(17 417)	8 579	64 517	51 595			(17 417)
Cash/cash equivalents at beginning:		61 258	47 123	104 598	160 535	104 598	104 598			104 598
Cash/cash equivalents at month/year end:		104 598	37 066	87 181	169 115	169 115	156 193			87 181

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 - M08 February																
Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1															
Cash Receipts By Source																
Property rates		5 277	5 260	15 551	6 078	9 818	5 701	5 412	5 693	5 466	5 195	5 653	1 880	76 984	75 522	78 919
Service charges - Electricity revenue		15 857	15 986	17 700	14 340	12 800	13 100	13 997	12 509	12 396	13 715	11 826	20 290	174 516	177 883	188 894
Service charges - Water revenue		2 588	2 289	2 367	2 881	111	2 258	2 589	2 910	3 021	3 282	3 000	5 565	32 860	37 196	38 868
Service charges - Waste Water Management		1 005	1 242	1 096	1 481	2 103	908	1 166	1 084	846	955	995	(237)	12 644	11 893	12 426
Service charges - Waste Mangement		941	996	894	1 304	1 670	896	1 022	1 088	1 024	1 032	1 036	(30)	11 873	13 107	13 700
Rental of facilities and equipment		55	79	153	72	67	51	171	75	65	65	65	48	966	816	837
Interest earned - external investments		898	62	1 675	1 002	24	1 807	1 064	1 040	649	649	649	1 134	10 853	11 373	11 573
Interest earned - outstanding debtors		890	933	119	856	(1 717)	1 384	233	621	333	333	333	(2 053)	2 265	4 290	4 604
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 255	1 153	966	918	853	996	1 039	1 012	951	957	938	2 203	13 241	13 086	13 407
Licences and permits		0	-	-	-	1	-	-	-	-	-	-	1	2	2	2
Agency services		386	352	429	417	349	358	414	386	333	255	223	255	4 158	4 359	4 468
Transfers and Subsidies - Operational		37 515	4 542	2 724	151	2 396	27 064	-	7 591	21 409	2 175	2 012	(596)	106 981	124 725	193 623
Other revenue		309	676	372	881	1 739	1 901	(385)	1 128	568	973	201	(2 898)	5 465	5 416	5 552
Cash Receipts by Source		66 975	33 572	44 245	30 380	30 215	56 424	26 721	35 136	47 061	29 585	26 930	25 562	452 808	479 670	566 873
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6 012	-	-	-	10 503	6 354	-	361	6 448	5 865	4 587	(16 247)	23 882	60 127	81 671
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	15	-	-	-	-	-	-	-	385	400	2 500	2 500
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		17	40	25	12	18	(2)	19	3	14	14	14	23	198	170	170
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(565)	(693)	624	(1 187)	29	190	(327)	(422)	-	-	-	2 349	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		72 440	32 919	44 894	29 220	40 765	62 966	26 413	35 079	53 523	35 464	31 532	12 073	477 288	542 466	651 214
Cash Payments by Type																
Employee related costs		12 067	11 649	11 550	11 943	18 853	13 180	12 394	12 169	13 516	12 934	13 203	16 165	159 622	173 913	183 981
Remuneration of councillors		538	538	538	538	508	501	501	526	541	518	512	874	6 634	7 139	7 317
Interest		-	-	4	36	12	-	6	6	7	7	7	15	100	50	50
Bulk purchases - Electricity		15 839	13 980	18 886	12 751	11 676	11 443	10 258	7 961	10 368	11 471	9 891	13 955	148 477	148 778	157 987
Acquisitions - water & other inventory		210	1 557	1 236	1 353	1 731	1 423	1 102	771	1 180	1 395	1 259	3 781	17 001	14 852	15 268
Contracted services		322	2 110	2 078	4 776	2 412	4 706	3 225	2 927	6 074	4 336	5 589	12 734	51 290	56 613	119 902
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		6	-	-	-	-	-	-	8	253	40	47	402	755	774	788
Other expenditure		2 470	1 630	2 974	5 152	2 013	2 550	3 598	1 352	5 234	1 184	4 981	3 347	36 486	43 649	45 084
Cash Payments by Type		31 452	31 464	37 267	36 549	37 205	33 803	31 084	25 719	37 173	31 886	35 488	51 274	420 365	445 767	530 377
Other Cash Flows/Payments by Type																
Capital assets		-	152	1 856	4 428	4 628	2 706	609	780	22 045	8 495	7 061	21 104	73 864	60 127	81 671
Repayment of borrowing		-	-	-	476	-	-	-	-	119	-	-	(119)	476	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		31 452	31 617	39 123	41 453	41 832	36 510	31 692	26 499	59 337	40 381	42 549	72 259	494 705	505 894	612 048
NET INCREASE/(DECREASE) IN CASH HELD		40 987	1 302	5 771	(12 233)	(1 067)	26 457	(5 280)	8 579	(5 814)	(4 917)	(11 017)	(60 186)	(17 417)	36 573	39 166
Cash/cash equivalents at the month/year beginning:		104 598	145 585	146 887	152 658	140 426	139 359	165 815	160 535	169 115	163 301	158 384	147 366	104 598	87 181	123 753
Cash/cash equivalents at the month/year end:		145 585	146 887	152 658	140 426	139 359	165 815	160 535	169 115	163 301	158 384	147 366	87 181	87 181	123 753	162 920

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 - M08 February													
Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 825	2 408	832	720	560	481	3 307	12 340	24 474	17 409		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10 287	3 181	820	545	447	374	2 444	5 796	23 894	9 606		
Receivables from Non-exchange Transactions - Property Rates	1400	5 652	2 300	1 403	1 025	860	794	5 794	25 205	43 032	33 678		
Receivables from Exchange Transactions - Waste Water Management	1500	1 557	860	581	472	428	414	2 650	9 744	16 706	13 708		
Receivables from Exchange Transactions - Waste Management	1600	1 540	808	559	433	382	357	1 829	5 943	11 853	8 945		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	9	65	74	74		
Interest on Arrear Debtor Accounts	1810	618	815	789	761	799	754	5 132	13 808	23 476	21 254		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3 061)	48	33	36	54	27	241	340	(2 283)	698		
Total By Income Source	2000	20 419	10 419	5 016	3 992	3 530	3 201	21 406	73 243	141 225	105 371		
2024/25 - totals only		19 266	9 216	6 146	4 518	4 211	3 719	28 016	76 925	152 017	117 389		
Debtors Age Analysis By Customer Group													
Organs of State	2200	961	1 176	403	287	254	237	1 642	4 255	9 215	6 675		
Commercial	2300	8 429	2 433	990	712	621	502	3 262	12 529	29 478	17 626		
Households	2400	11 029	6 810	3 623	2 993	2 655	2 462	16 502	56 458	102 532	81 070		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	20 419	10 419	5 016	3 992	3 530	3 201	21 406	73 243	141 225	105 371		

The outstanding debtors' amount to R 141.225 million for February 2026. A total of R101.380 million is over 120 days. When analyzing the outstanding debt per customer group, R 102.352 million (72.60%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 29.478 million (20.87%) then Organs of State R9.215 million (6.53%). 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.

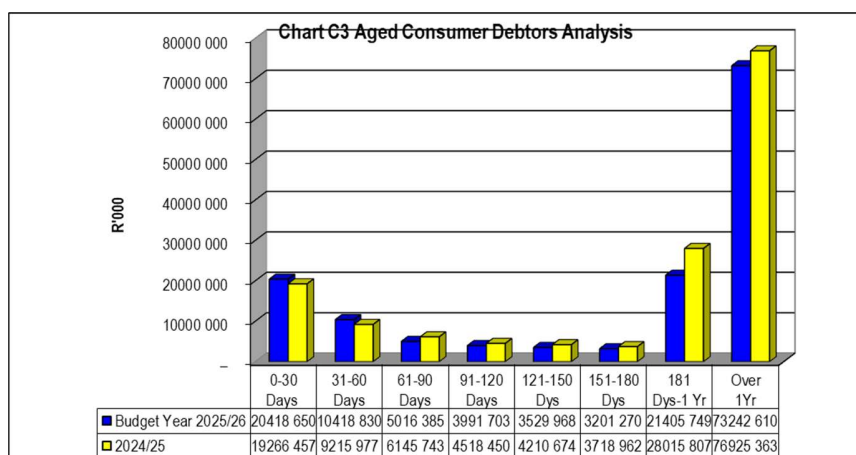


Figure 17: Chart C3 Aged Debtors Analysis

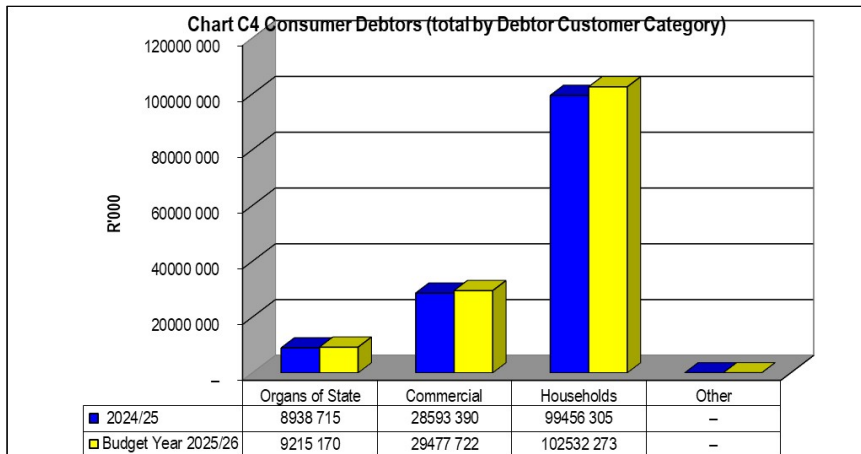


Figure 18: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February												
Description	NT Code	Budget Year 2025/26								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	12 847	-	-	-	-	-	-	-	-	12 847	11 576
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	87	-	-	-	-	-	-	-	-	87	53
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	841
Other	0900	18	-	-	-	-	-	4 174	1 020	-	5 212	1 103
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	12 952	-	-	-	-	-	-	4 174	1 020	18 146	13 572

The Municipality's outstanding creditors at the end of February 2026 amounted to R 18.146 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. The other outstanding invoices are currently under dispute and will be paid on resolution.

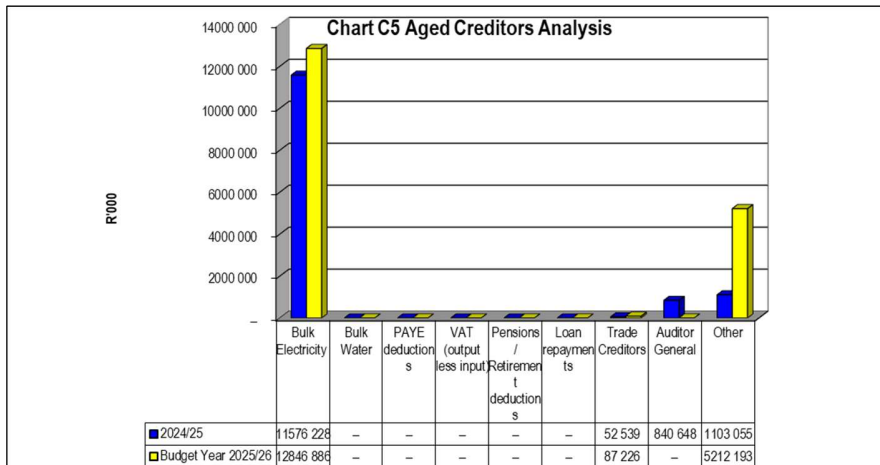


Figure 19: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February														
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
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment	No	Variable	0.0675				5 175	26	-	-	5 201
Standard Bank 32 Day Call Account		Yrs	Call Investment	No	Variable	0.07				133	1	-	-	134
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment	No	Variable	0.0765				156 967	911	-	4 431	162 309
														-
														-
Municipality sub-total										162 276	937	-	4 431	167 644
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									162 276	937	-	4 431	167 644

The Municipality has Call Investment accounts with a balance of R 162.276 million at the end of February 2026. The main purpose of the call accounts is to ring fence conditional grants and surplus funds.

2.4 Long Term Liabilities

The municipality does not have long term liabilities, except for the Eskom Debt in terms of Debt Relief.

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 - M08 February										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	91 784	94 963	91 518	3 518	71 672	71 672	-		91 518
Local Government Equitable Share		71 545	75 765	75 765	-	56 824	56 824	-		75 765
Finance Management		1 925	2 000	2 000	-	2 000	2 000	-		2 000
EPWP Incentive		1 534	1 533	1 533	-	1 073	1 073	-		1 533
Municipal Infrastructure Grant (PMU)		880	913	913	101	785	785	-		913
Municipal Infrastructure Grant (VAT)		2 176	2 263	2 263	251	1 946	1 946	-		2 263
Regional Bulk Infrastructure Grant (VAT)	3	-	2 089	-	-	-	-	-		-
Water Services Infrastructure Grant (VAT)		1 304	-	-	-	-	-	-		-
Integrated National Electrification Grant (VAT)		-	10 400	9 043	3 165	9 043	9 043	-		9 043
Municipal Disaster Response Grant (VAT)		1 948	-	-	-	-	-	-		-
Integrated National Electrification Programme (INEP)		10 472	-	-	-	-	-	-		-
National Treasury - Audit Fees		-	-	-	-	-	-	-		-
Provincial Government:		12 481	14 919	15 974	2 759	11 957	10 799	1 159	10.7%	15 974
Road Maintenance (Proclaimed)		-	1 260	1 260	-	-	-	-		1 260
Library Services: MRFG		5 662	6 477	6 477	2 159	6 477	6 477	-		6 477
Thusong Service Centre (Sustainability Operational Support)		-	200	200	-	-	-	-		200
CDW Support		151	151	151	-	151	151	-		151
Human Settlement Development Grant (OPEX)		3 408	3 383	1 339	-	888	888	-		1 339
Financial Management Capability Grant		1 550	2 500	2 500	-	2 500	2 500	-		2 500
Municipal Interventions Grant (VAT)		600	-	745	-	-	-	-		745
Municipal Water Resilience Grant (VAT)		1 043	652	913	-	652	652	-		913
Loadshedding Relief Grant (Vat)		-	-	-	-	-	-	-		-
Municipal Energy Resilience Grant		-	-	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-		-
Municipal Financial Recovery Services		-	-	-	-	-	-	-		-
Waste Management Compliance Grant (VAT)		67	-	-	-	-	-	-		-
Acceleration Of Housing (VAT)		-	-	-	-	-	-	-		-
Fire Services Capacity Building Grant (VAT)		-	130	130	-	130	130	-		130
Non Motorised Transport Infrastructure Grant (VAT)		-	165	-	-	-	-	-		-
Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)		-	-	2 259	600	1 159	-	1 159	#DIV/0!	2 259
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	104 265	109 882	107 492	6 277	83 629	82 470	1 159	1.4%	107 492
Capital Transfers and Grants										
National Government:		27 429	29 014	15 087	1 675	12 973	12 973	-		15 087
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	1 675	12 973	12 973	-		15 087
Regional Bulk Infrastructure Grant (RBIG)		-	13 927	-	-	-	-	-		-
Water Services Infrastructure Grant		8 696	-	-	-	-	-	-		-
Integrated National Electrification Grant (INEG)		-	-	-	-	-	-	-		-
Municipal Disaster Response Grant		4 152	-	-	-	-	-	-		-
Finance Management (Capital)		75	-	-	-	-	-	-		-
Provincial Government:		10 759	10 834	9 996	-	10 257	5 217	5 039	96.6%	9 996
Informal Settlements Upgrading Partnership Grant (ISUPG)		3 355	4 517	-	-	-	-	-		-
Municipal Interventions Grant		-	-	-	-	-	-	-		-
Municipal Water Resilience Grant		6 957	4 348	4 087	-	4 348	4 348	-		4 087
Loadshedding Relief Grant		-	-	-	-	-	-	-		-
Library Services MRF Capital		-	-	-	-	-	-	-		-
Waste Management Compliance Grant		448	-	-	-	-	-	-		-
Acceleration Of Housing (Capital)		-	-	-	-	-	-	-		-
Fire Services Capacity Building Grant		-	870	870	-	870	870	-		870
Non Motorised Transport Infrastructure Grant		-	1 100	-	-	-	-	-		-
Human Settlement Development Grant (CAPEX)		-	-	5 039	-	5 039	-	5 039	#DIV/0!	5 039
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	38 188	39 848	25 083	1 675	23 229	18 190	5 039	27.7%	25 083
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	142 454	149 730	132 575	7 952	106 858	100 660	6 198	6.2%	132 575

Table 16: SC7 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
Description	Ref	Budget Year 2025/26								
		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:		92 468	94 963	93 925	1 160	69 007	63 823	5 184	8.1%	93 925
Local Government Equitable Share		71 545	75 765	75 765	-	56 824	50 510	6 314	12.5%	75 765
Finance Management		1 938	2 000	2 000	44	856	1 333	(477)	-35.8%	2 000
EPWP Incentive		1 534	1 533	1 533	308	1 516	1 022	494	48.4%	1 533
Municipal Infrastructure Grant (PMU)		880	913	913	135	901	609	292	48.0%	913
Municipal Infrastructure Grant (VAT)		2 097	2 263	2 263	134	1 240	1 509	(268)	-17.8%	2 263
Regional Bulk Infrastructure Grant (VAT)		-	2 089	-	-	-	975	(975)	-100.0%	-
Water Services Infrastructure Grant (VAT)		826	-	459	-	372	230	143	62.2%	459
Integrated National Electrification Grant (VAT)		-	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant (VAT)		1 190	-	1 948	-	-	974	(974)	-100.0%	1 948
Integrated National Electrification Programme (INEP)		11 712	10 400	9 043	539	7 297	6 662	635	9.5%	9 043
National Treasury - Audit Fees		746	-	-	-	-	-	-	-	-
Provincial Government:		13 218	14 919	16 465	1 575	5 295	10 492	(5 198)	-49.5%	16 465
Road Maintenance (Proclaimed)		-	1 260	1 260	-	-	840	(840)	-100.0%	1 260
Library Services: MRFG		5 308	6 477	6 477	546	4 014	4 318	(304)	-7.1%	6 477
Thusong Service Centre (Sustainability Operational Support)		118	200	200	-	-	133	(133)	-100.0%	200
CDW Support		74	151	302	54	89	176	(87)	-49.5%	302
Human Settlement Development Grant (OPEX)		3 358	3 383	1 339	-	-	1 847	(1 847)	-100.0%	1 339
Financial Management Capability Grant		1 650	2 500	2 500	-	-	1 667	(1 667)	-100.0%	2 500
Municipal Interventions Grant (VAT)		500	-	845	-	-	199	(199)	-100.0%	845
Municipal Water Resilience Grant (VAT)		1 243	652	1 153	-	88	697	(609)	-87.4%	1 153
Loadshedding Relief Grant (Vat)		-	-	-	-	-	-	-	-	-
Municipal Energy Resilience Grant		-	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Financial Recovery Services		999	-	-	-	-	-	-	-	-
Waste Management Compliance Grant (VAT)		67	-	-	-	-	-	-	-	-
Acceleration Of Housing (VAT)		-	-	-	-	-	-	-	-	-
Fire Services Capacity Building Grant (VAT)		-	130	130	-	130	87	43	50.0%	130
Non Motorised Transport Infrastructure Grant (VAT)		-	165	-	-	-	77	(77)	-100.0%	-
Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)		-	-	2 259	974	974	452	523	115.7%	2 259
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		105 686	109 882	110 390	2 735	74 302	74 316	(13)	0.0%	110 390
Capital expenditure of Transfers and Grants										
National Government:		25 141	29 014	22 300	1 936	11 796	20 163	(8 367)	-41.5%	22 300
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	1 805	9 184	10 058	(874)	-8.7%	15 087
Regional Bulk Infrastructure Grant (RBIG)		-	13 927	-	-	-	6 499	(6 499)	-100.0%	-
Water Services Infrastructure Grant		5 654	-	3 060	131	2 613	1 530	1 083	70.8%	3 060
Integrated National Electrification Grant (INEG)		-	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant		4 918	-	4 152	-	-	2 076	(2 076)	-100.0%	4 152
Finance Management (Capital)		62	-	-	-	-	-	-	-	-
Provincial Government:		12 640	10 834	11 597	(703)	1 371	7 856	(6 484)	-82.5%	11 597
Informal Settlements Upgrading Partnership Grant (ISUPG)		3 356	4 517	-	(621)	-	2 108	(2 108)	-100.0%	-
Municipal Interventions Grant		-	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		8 837	4 348	5 688	(82)	502	3 647	(3 145)	-86.2%	5 688
Loadshedding Relief Grant		-	-	-	-	-	-	-	-	-
Library Services MRF Capital		-	-	-	-	-	-	-	-	-
Waste Management Compliance Grant		448	-	-	-	-	-	-	-	-
Acceleration Of Housing (Capital)		-	-	-	-	-	-	-	-	-
Fire Services Capacity Building Grant		-	870	870	-	870	580	290	50.0%	870
Non Motorised Transport Infrastructure Grant		-	1 100	-	-	-	513	(513)	-100.0%	-
Human Settlement Development Grant (CAPEX)		-	-	5 039	-	-	1 008	(1 008)	-100.0%	5 039
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		37 781	39 848	33 896	1 233	13 168	28 019	(14 851)	-53.0%	33 896
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		143 467	149 730	144 286	3 968	87 470	102 335	(14 865)	-14.5%	144 286

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 - M08 February										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		5 621	6 020	5 419	442	3 564	3 893	(329)	-8%	5 419
Pension and UIF Contributions		33	35	121	13	66	40	26	64%	121
Medical Aid Contributions		104	110	139	12	93	79	13	17%	139
Motor Vehicle Allowance		190	252	480	20	160	214	(54)	-25%	480
Cellphone Allowance		406	415	475	39	306	289	17	6%	475
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors	4	6 355	6 831	6 634	526	4 189	4 515	(326)	-7%	6 634
% increase			7.5%	4.4%						4.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 301	5 086	4 751	457	2 864	3 324	(460)	-14%	4 751
Pension and UIF Contributions		202	274	148	14	79	157	(78)	-50%	148
Medical Aid Contributions		78	120	69	5	37	70	(33)	-47%	69
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		183	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		322	418	370	34	236	269	(34)	-12%	370
Cellphone Allowance		194	257	176	10	110	155	(45)	-29%	176
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	15	2	6	3	3	86%	15
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	5 279	6 155	5 529	522	3 331	3 978	(647)	-16%	5 529
% increase			16.6%	4.7%						4.7%
Other Municipal Staff										
Basic Salaries and Wages		90 906	108 945	105 583	7 697	69 658	71 987	(2 329)	-3%	105 583
Pension and UIF Contributions		14 411	17 518	16 665	1 323	10 539	11 508	(969)	-8%	16 665
Medical Aid Contributions		4 938	7 144	5 773	499	3 726	4 488	(763)	-17%	5 773
Overtime		5 023	5 912	6 854	545	4 166	4 130	36	1%	6 854
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 748	7 479	7 139	581	4 593	4 918	(324)	-7%	7 139
Cellphone Allowance		329	351	340	29	230	232	(2)	-1%	340
Housing Allowances		598	365	286	25	193	228	(34)	-15%	286
Other benefits and allowances		6 087	6 876	7 430	584	4 550	4 695	(145)	-3%	7 430
Payments in lieu of leave		1 738	1 297	1 892	227	984	984	-	-	1 892
Long service awards		504	562	563	47	375	375	-	-	563
Post-retirement benefit obligations	2	1 343	1 507	1 718	179	1 079	1 047	32	3%	1 718
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		481	523	513	43	342	347	(5)	-1%	513
Acting and post related allowance		-	-	286	35	35	57	(23)	-39%	286
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	4	133 108	158 478	155 041	11 813	100 470	104 994	(4 525)	-4%	155 041
% increase			19.1%	16.5%						16.5%
Total Parent Municipality		144 741	171 464	167 203	12 861	107 990	113 487	(5 497)	-5%	167 203

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
Month	2024/25	Budget Year 2025/26							
	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	–	629	6 538	–	–	6 538	6 538	100.0%	0%
August	2 226	3 237	6 538	152	152	13 077	12 924	98.8%	0%
September	1 184	1 807	6 538	1 856	2 008	19 615	17 606	89.8%	3%
October	3 958	10 254	6 538	4 428	6 436	26 153	19 717	75.4%	8%
November	(1 027)	7 860	7 857	4 628	11 064	34 010	22 946	67.5%	14%
December	2 262	4 962	7 857	2 706	13 770	41 868	28 098	67.1%	18%
January	69	1 226	7 857	609	14 379	49 725	35 346	71.1%	18%
February	4 596	4 591	4 828	780	15 159	54 553	39 394	72.2%	19%
March	5 254	22 045	4 828	–	–	59 381	–	–	–
April	3 003	8 495	4 828	–	–	64 209	–	–	–
May	8 043	7 061	4 828	–	–	69 036	–	–	–
June	24 184	6 292	4 828	–	–	73 864	–	–	–
Total Capital expenditure	53 751	78 459	73 864	15 159					

The Municipality has an adjusted capital budget of R 73.864 million. Expenditure of R 15.159 million has been incurred to date. Commitments amounting to R 943 651.20 are currently on the system.

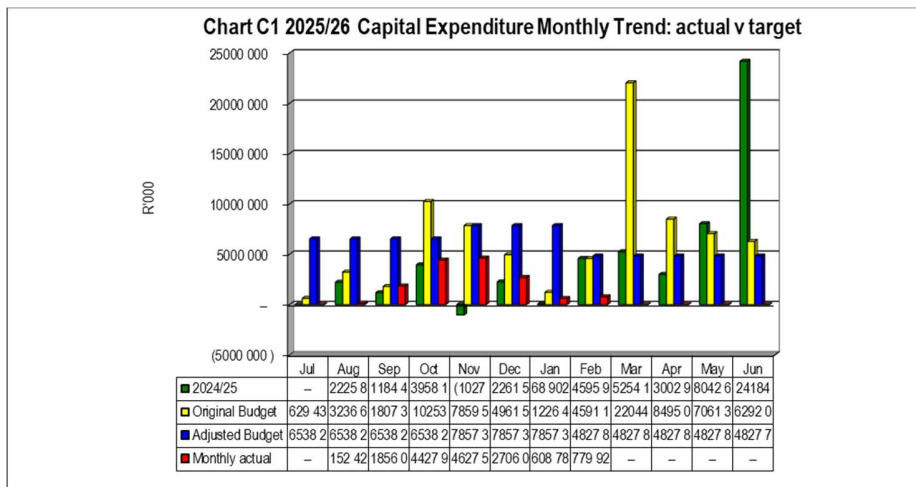


Figure 20: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M08 February										
Description	Ref	Budget Year 2025/26								
		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		24 332	37 369	21 529	(491)	3 805	23 775	19 970	84.0%	21 529
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Stormwater Infrastructure		-	1 200	-	-	-	560	560	100.0%	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	1 200	-	-	-	560	560	100.0%	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2 000	2 000	-	-	1 333	1 333	100.0%	2 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	2 000	2 000	-	-	1 333	1 333	100.0%	2 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		8 769	20 183	8 417	(622)	502	12 182	11 681	95.9%	8 417
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		5 413	1 739	3 340	(82)	502	1 960	1 458	74.4%	3 340
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 356	18 444	5 077	(540)	-	10 223	10 223	100.0%	5 077
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		15 563	-	5 022	131	2 613	1 955	(658)	-33.7%	5 022
Pump Station		-	-	-	-	-	32	32	100.0%	-
Reticulation		-	-	1 962	-	-	392	392	100.0%	1 962
Waste Water Treatment Works		15 563	-	3 060	131	2 613	1 530	(1 083)	-70.8%	3 060
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	13 986	6 090	-	691	7 745	7 054	91.1%	6 090
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	8 696	3 284	-	66	4 715	4 649	98.6%	3 284
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	5 290	2 806	-	625	3 030	2 405	79.4%	2 806
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	4 883	13 786	12 702	670	4 023	8 974	4 951	55.2%	12 702
Community Facilities	4 883	13 786	12 702	670	4 023	8 974	4 951	55.2%	12 702
Halls	4 883	13 786	12 702	670	4 023	8 974	4 951	55.2%	12 702
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		997	950	753	-	93	596	504	84.5%	753
Computer Equipment		997	950	753	-	93	596	504	84.5%	753
Furniture and Office Equipment		360	180	465	-	122	271	149	54.9%	465
Furniture and Office Equipment		360	180	465	-	122	271	149	54.9%	465
Machinery and Equipment		2 243	1 875	2 821	30	265	1 731	1 466	84.7%	2 821
Machinery and Equipment		2 243	1 875	2 821	30	265	1 731	1 466	84.7%	2 821
Transport Assets		7 623	1 970	1 655	-	1 280	998	(282)	-28.3%	1 655
Transport Assets		7 623	1 970	1 655	-	1 280	998	(282)	-28.3%	1 655
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	40 439	56 130	39 924	209	9 588	36 345	26 757	73.6%	39 924

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 - M08										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure	1	5 116	1 750	5 159	-	-	2 871	2 871	100.0%	5 159
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 100	1 750	4 463	-	-	2 523	2 523	100.0%	4 463
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	2 478	-	-	1 239	1 239	100.0%	2 478
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 100	1 750	1 985	-	-	1 284	1 284	100.0%	1 985
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4 016	-	696	-	-	348	348	100.0%	696
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		3 913	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		103	-	696	-	-	348	348	100.0%	696
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	-	1 200	1 200	-	-	800	800	100.0%	1 200
Community Facilities	-	1 200	1 200	-	-	800	800	100.0%	1 200
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	1 200	1 200	-	-	800	800	100.0%	1 200
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	5 116	2 950	6 359	-	-	3 671	3 671	100.0%	6 359	

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 - M08 February										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		16 996	21 997	25 048	1 238	13 206	15 340	2 134	13.9%	25 048
Roads Infrastructure		8 536	10 004	11 511	642	7 884	7 082	(802)	-11.3%	11 511
Roads		6 694	7 794	8 663	623	5 802	5 457	(344)	-6.3%	8 663
Road Structures		1 842	2 210	2 848	19	2 083	1 625	(458)	-28.2%	2 848
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		667	712	700	4	26	465	439	94.4%	700
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		601	712	277	4	26	276	250	90.5%	277
Attenuation		66	-	423	-	-	189	189	100.0%	423
Electrical Infrastructure		1 584	2 625	3 514	182	514	1 959	1 445	73.8%	3 514
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 584	2 625	3 514	182	514	1 959	1 445	73.8%	3 514
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 226	1 270	1 581	29	763	943	180	19.1%	1 581
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		24	400	475	0	196	282	85	30.3%	475
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 201	870	1 106	28	567	662	95	14.4%	1 106
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 859	6 401	6 671	382	3 990	4 337	347	8.0%	6 671
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		4 738	5 591	5 816	380	3 782	3 772	(10)	-0.3%	5 816
Waste Water Treatment Works		121	810	855	2	208	565	357	63.1%	855
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		124	985	1 070	1	29	554	525	94.8%	1 070
Landfill Sites		124	985	1 070	1	29	554	525	94.8%	1 070
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	8 343	10 206	10 237	614	5 911	6 723	811	12.1%	10 237
Community Facilities	6 876	8 545	8 281	522	4 654	5 602	948	16.9%	8 281
Halls	753	1 247	1 631	46	439	916	476	52.0%	1 631
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	5	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	6 117	7 297	6 650	476	4 215	4 686	471	10.1%	6 650
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 467	1 661	1 956	91	1 257	1 121	(136)	-12.2%	1 956
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 467	1 661	1 956	91	1 257	1 121	(136)	-12.2%	1 956
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	554	1 183	512	3	128	648	520	80.3%	512
Operational Buildings	554	1 183	512	3	128	648	520	80.3%	512
Municipal Offices	554	1 183	512	3	128	648	520	80.3%	512
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		122	210	205	-	52	91	39	42.6%	205
Computer Equipment		122	210	205	-	52	91	39	42.6%	205
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		4	587	363	-	1	171	169	99.2%	363
Machinery and Equipment		4	587	363	-	1	171	169	99.2%	363
Transport Assets		5 059	5 015	5 989	441	3 534	3 522	(12)	-0.3%	5 989
Transport Assets		5 059	5 015	5 989	441	3 534	3 522	(12)	-0.3%	5 989
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	31 078	39 198	42 354	2 296	22 833	26 495	3 662	13.8%	42 354

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	
FEBRUARY 2026	
	Amount
Bank Statement Balance	4 243 369.90
72194774	0.00
72194480	-0.00
82163324	3 680 473.04
32630263	562 896.86
Cashbook Balance	1 464 513.63
39999010203	-
39999010204	-
39999010301	372 098.52
39999010302	1 214 648.53
39999010303	-
39999010305	-2 148.00
39999010701	9 645 704.34
39999010702	967 727 826.03
39999010703	-976 525 301.78
39999010704	1 084 787.10
39999010705	-1 400 421.11
39999010802	-602 943.74
39999010805	-49 736.26
39999010902	59 770.10
39999010905	-59 770.10
Difference	2 778 856.27
Reconciling Items	
	Difference
Cashier Receipts	-559 394.59
Bank Deposits	-34 913.13
Outstanding EFT Payments	893 312.61
Post Office	-4 305.92
Wages, Salaries and Council	2 662 942.29
Other	-178 784.99
	2 778 856.27
Unreconciled Difference	-0.00

Figure 21: 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 February 2026 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: 2026-03-13