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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
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LG Upload Portal

Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2027/28

Does this municipality have Entities?

If YES: Identify type of report:

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Name Votes & Sub-Votes

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| Organisational Structure Votes | | Complete Votes & Sub-Votes | Select Org. Structure |
|--|---------|---|---|
| Vote 1 - Executive and Council | Vote 1 | Executive and Council | |
| Vote 2 - Office of Municipal Manager | 1.1 | Mayor and Council | 1.1 - Mayor and Council |
| Vote 3 - Financial Administrative Services | 1.2 | Office of the Speaker | 1.2 - Office of the Speaker |
| Vote 4 - Community Development Services | 1.3 | | |
| Vote 5 - Corporate and Strategic Services | 1.4 | | |
| Vote 6 - Planning and Development Services | 1.5 | | |
| Vote 7 - Public Safety | 1.6 | | |
| Vote 8 - Electricity | 1.7 | | |
| Vote 9 - Waste Management | 1.8 | | |
| Vote 10 - Waste Water Management | 1.9 | | |
| Vote 11 - Water | 1.10 | | |
| Vote 12 - Housing | Vote 2 | Office of Municipal Manager | |
| Vote 13 - Road Transport | 2.1 | Municipal Manager | 2.1 - Municipal Manager |
| Vote 14 - Sports and Recreation | 2.2 | Internal Audit | 2.2 - Internal Audit |
| Vote 15 - | 2.3 | Strategic Planning (IDP) | 2.3 - Strategic Planning (IDP) |
| | 2.4 | Local Economic Development (LED) | 2.4 - Local Economic Development (LED) |
| | 2.5 | Risk Management | 2.5 - Risk Management |
| | 2.6 | Legal Services | 2.6 - Legal Services |
| | 2.7 | | |
| | 2.8 | | |
| | 2.9 | | |
| | 2.10 | | |
| | Vote 3 | Financial Administrative Services | |
| | 3.1 | Administration: Financial Services | 3.1 - Administration: Financial Services |
| | 3.2 | Financial Management Services | 3.2 - Financial Management Services |
| | 3.3 | Supply Chain Management | 3.3 - Supply Chain Management |
| | 3.4 | Budget and Treasury Office | 3.4 - Budget and Treasury Office |
| | 3.5 | Fleet Management | 3.5 - Fleet Management |
| | 3.6 | | |
| | 3.7 | | |
| | 3.8 | | |
| | 3.9 | | |
| | 3.10 | | |
| | Vote 4 | Community Development Services | |
| | 4.1 | Administration: Community Development Services | 4.1 - Administration: Community Development Services |
| | 4.2 | Community Halls and Facilities | 4.2 - Community Halls and Facilities |
| | 4.3 | Libraries | 4.3 - Libraries |
| | 4.4 | | |
| | 4.5 | | |
| | 4.6 | | |
| | 4.7 | | |
| | 4.8 | | |
| | 4.9 | | |
| | 4.10 | | |
| | Vote 5 | Corporate and Strategic Services | |
| | 5.1 | Administration: Corporate Services | 5.1 - Administration: Corporate Services |
| | 5.2 | Human Resources | 5.2 - Human Resources |
| | 5.3 | Information Technology | 5.3 - Information Technology |
| | 5.4 | Legal Services | 5.4 - Legal Services |
| | 5.5 | | |
| | 5.6 | | |
| | 5.7 | | |
| | 5.8 | | |
| | 5.9 | | |
| | 5.10 | | |
| | Vote 6 | Planning and Development Services | |
| | 6.1 | Administration: Planning and Development Services | 6.1 - Administration: Planning and Development Services |
| | 6.2 | Project Management Unit | 6.2 - Project Management Unit |
| | 6.3 | Town Planning | 6.3 - Town Planning |
| | 6.4 | | |
| | 6.5 | | |
| | 6.6 | | |
| | 6.7 | | |
| | 6.8 | | |
| | 6.9 | | |
| | 6.10 | | |
| | Vote 7 | Public Safety | |
| | 7.1 | Disaster Management | 7.1 - Disaster Management |
| | 7.2 | Traffic Control | 7.2 - Traffic Control |
| | 7.3 | Traffic Regulation (Agency) | 7.3 - Traffic Regulation (Agency) |
| | 7.4 | | |
| | 7.5 | | |
| | 7.6 | | |
| | 7.7 | | |
| | 7.8 | | |
| | 7.9 | | |
| | 7.10 | | |
| | Vote 8 | Electricity | |
| | 8.1 | Electricity | 8.1 - Electricity |
| | 8.2 | | |
| | 8.3 | | |
| | 8.4 | | |
| | 8.5 | | |
| | 8.6 | | |
| | 8.7 | | |
| | 8.8 | | |
| | 8.9 | | |
| | 8.10 | | |
| | Vote 9 | Waste Management | |
| | 9.1 | Solid Waste Disposal | 9.1 - Solid Waste Disposal |
| | 9.2 | | |
| | 9.3 | | |
| | 9.4 | | |
| | 9.5 | | |
| | 9.6 | | |
| | 9.7 | | |
| | 9.8 | | |
| | 9.9 | | |
| | 9.10 | | |
| | Vote 10 | Waste Water Management | |
| | 10.1 | Sewerage | 10.1 - Sewerage |
| | 10.2 | Waste Water Treatment | 10.2 - Waste Water Treatment |
| | 10.3 | | |
| | 10.4 | | |
| | 10.5 | | |
| | 10.6 | | |
| | 10.7 | | |
| | 10.8 | | |
| | 10.9 | | |
| | 10.10 | | |
| | Vote 11 | Water | |
| | 11.1 | Water Treatment | 11.1 - Water Treatment |
| | 11.2 | Water Distribution | 11.2 - Water Distribution |
| | 11.3 | | |
| | 11.4 | | |
| | 11.5 | | |
| | 11.6 | | |
| | 11.7 | | |
| | 11.8 | | |
| | 11.9 | | |

| | | |
|----------------|------------------------------|------------------------------------|
| 11.10 | | |
| Vote 12 | Housing | |
| 12.1 | Informal Settlements | 12.1 - Informal Settlements |
| 12.2 | Housing (Agency) | 12.2 - Housing (Agency) |
| 12.3 | | |
| 12.4 | | |
| 12.5 | | |
| 12.6 | | |
| 12.7 | | |
| 12.8 | | |
| 12.9 | | |
| 12.10 | | |
| Vote 13 | Road Transport | |
| 13.1 | Roads | 13.1 - Roads |
| 13.2 | Storm Water Management | 13.2 - Storm Water Management |
| 13.3 | | |
| 13.4 | | |
| 13.5 | | |
| 13.6 | | |
| 13.7 | | |
| 13.8 | | |
| 13.9 | | |
| 13.10 | | |
| Vote 14 | Sports and Recreation | |
| 14.1 | Recreational Facilities | 14.1 - Recreational Facilities |
| 14.2 | Sports Grounds and Stadiums | 14.2 - Sports Grounds and Stadiums |
| 14.3 | Parks and Gardens | 14.3 - Parks and Gardens |
| 14.4 | | |
| 14.5 | | |
| 14.6 | | |
| 14.7 | | |
| 14.8 | | |
| 14.9 | | |
| 14.10 | | |
| Vote 15 | | |
| 15.1 | | 15.1 - |
| 15.2 | | |
| 15.3 | | |
| 15.4 | | |
| 15.5 | | |
| 15.6 | | |
| 15.7 | | |
| 15.8 | | |
| 15.9 | | |
| 15.10 | | |

WC012 Cederberg - Contact Information

A. GENERAL INFORMATION

| | |
|----------------|--|
| Municipality | WC012 Cederberg |
| Grade | 3 |
| Province | WC WESTERN CAPE |
| Web Address | www.cederbergmunicipality.gov.za |
| e-mail Address | admin@cederbergraad.co.za |

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

| | |
|-------------------------|------------------------|
| Postal address: | |
| P.O. Box | Private Bag X2 |
| City / Town | Cianwilliam |
| Postal Code | 8135 |
| Street address | |
| Building | Cederberg Municipality |
| Street No. & Name | 2A Voortrekker Road |
| City / Town | Cianwilliam |
| Postal Code | 8135 |
| General Contacts | |
| Telephone number | 0274828000 |
| Fax number | 027 482 1933 |

C. POLITICAL LEADERSHIP

| | | | |
|--|--|--|--|
| Speaker: | | Secretary/PA to the Speaker: | |
| ID Number | 9105095111082 | ID Number | Vacant |
| Title | Mr | Title | |
| Name | Maxwell Heins | Name | |
| Telephone number | 027 482 8000 | Telephone number | |
| Cell number | 068 107 4554 | Cell number | |
| Fax number | 027 482 8000 | Fax number | |
| E-mail address | maxwelh@cederbergmun.gov.za | E-mail address | |
| Mayor/Executive Mayor: | | Secretary/PA to the Mayor/Executive Mayor: | |
| ID Number | 6006285081080 | ID Number | 8101050104080 |
| Title | Dr | Title | Ms |
| Name | Ruben Richards | Name | Delisha-Ann Theron |
| Telephone number | 0274828000 | Telephone number | 027 482 8000 |
| Cell number | 0824980608 | Cell number | 071 888 5011 |
| Fax number | 027 482 1933 | Fax number | 027 482 1933 |
| E-mail address | rubenr@cederbergraad.co.za | E-mail address | delishat@cederbergraad.co.za |
| Deputy Mayor/Executive Mayor: | | Secretary/PA to the Deputy Mayor/Executive Mayor: | |
| ID Number | | ID Number | Vacant |
| Title | Mr | Title | |
| Name | Azrial Scheepers | Name | |
| Telephone number | 027 482 8000 | Telephone number | |
| Cell number | | Cell number | |
| Fax number | 027 482 1933 | Fax number | |
| E-mail address | azrials@cederbergraad.co.za | E-mail address | |
| D. MANAGEMENT LEADERSHIP | | | |
| Municipal Manager: | | Secretary/PA to the Municipal Manager: | |
| ID Number | 6310065039080 | ID Number | 9010120199088 |
| Title | Mr | Title | Mrs |
| Name | Gerrit Matthyse | Name | Alyssa Summers |
| Telephone number | 027 482 8000 | Telephone number | 027 482 8000 |
| Cell number | 084 382 4750 | Cell number | 081 048 4054 |
| Fax number | 027 482 1933 | Fax number | 027 482 1933 |
| E-mail address | gerritm@cederberg.gov.za | E-mail address | alysasas@cederberg.gov.za |
| Chief Financial Officer | | Secretary/PA to the Chief Financial Officer | |
| ID Number | 8504225250086 | ID Number | 8709260170087 |
| Title | Mr | Title | Mrs |
| Name | Jerome Booysen | Name | Fallon Alfred |
| Telephone number | 027 482 8000 | Telephone number | 027 482 8000 |
| Cell number | 078 308 3168 | Cell number | 082 678 3755 |
| Fax number | 027 482 1933 | Fax number | 027 482 1933 |
| E-mail address | jeromeb@cederberg.gov.za | E-mail address | fallona@cederberg.gov.za |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | 9310300173089 | ID Number | 8911275211084 |
| Title | Mrs | Title | Mr |
| Name | Lameez Samspon | Name | Chad Gilbert Strauss |
| Telephone number | 027 482 8000 | Telephone number | 027 482 8000 |
| Cell number | 072 129 1502 | Cell number | 068 572 8749 |
| Fax number | 027 482 1933 | Fax number | 027 482 1933 |
| E-mail address | lameezs@cederberg.gov.za | E-mail address | chads@cederberg.gov.za |

WC012 Cederberg - Table A1 Budget Summary

| Description | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousands | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| Property rates | 70 382 | 73 693 | 74 997 | 76 578 | 80 951 | 80 951 | 80 951 | 83 139 | 85 883 | 88 632 |
| Service charges | 169 227 | 190 639 | 215 962 | 232 542 | 241 512 | 241 512 | 241 512 | 259 783 | 278 945 | 309 335 |
| Investment revenue | 2 020 | 5 191 | 9 619 | 7 788 | 10 853 | 10 853 | 10 853 | 10 534 | 10 537 | 10 541 |
| Transfer and subsidies - Operational | 108 753 | 110 938 | 105 686 | 109 882 | 110 390 | 110 390 | 110 390 | 103 678 | 158 784 | 152 521 |
| Other own revenue | 38 460 | 69 155 | 97 411 | 87 820 | 95 924 | 95 924 | 95 924 | 101 172 | 92 119 | 95 451 |
| Total Revenue (excluding capital transfers and contributions) | 388 842 | 449 615 | 503 674 | 514 610 | 539 630 | 539 630 | 539 630 | 558 306 | 626 268 | 656 480 |
| Employee costs | 124 488 | 130 819 | 138 386 | 164 632 | 160 570 | 160 570 | 160 570 | 183 094 | 193 107 | 205 903 |
| Remuneration of councillors | 5 697 | 6 081 | 6 355 | 6 831 | 6 634 | 6 634 | 6 634 | 6 847 | 7 189 | 7 549 |
| Depreciation, amortisation and impairment | 49 615 | 42 207 | 33 693 | 33 534 | 36 371 | 36 371 | 36 371 | 37 690 | 40 175 | 40 949 |
| Interest, Dividends and Rent on Land | 13 042 | 16 030 | 15 150 | 12 415 | 12 719 | 12 719 | 12 719 | 12 470 | 13 412 | 14 674 |
| Inventory consumed and bulk purchases | 103 232 | 116 430 | 137 531 | 155 395 | 165 074 | 165 074 | 165 074 | 176 947 | 191 651 | 215 885 |
| Transfers and subsidies | 728 | 198 | 164 | 750 | 755 | 755 | 755 | 1 100 | 1 136 | 1 173 |
| Other expenditure | 111 893 | 133 849 | 144 909 | 140 463 | 156 297 | 156 297 | 156 297 | 139 650 | 192 273 | 187 720 |
| Total Expenditure | 408 695 | 445 615 | 476 189 | 514 020 | 538 419 | 538 419 | 538 419 | 557 798 | 638 945 | 673 852 |
| Surplus/(Deficit) | (19 852) | 4 000 | 27 485 | 590 | 1 211 | 1 211 | 1 211 | 509 | (12 677) | (17 373) |
| Transfers and subsidies - capital (monetary allocations) | 25 343 | 26 461 | 37 781 | 39 848 | 33 896 | 33 896 | 33 896 | 79 596 | 101 422 | 54 493 |
| Transfers and subsidies - capital (in-kind) | - | 5 550 | - | - | - | - | - | - | - | - |
| | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |
| Surplus/(Deficit) after capital transfers & contributions | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | 30 253 | 41 662 | 53 751 | 78 459 | 73 864 | 73 864 | 73 864 | 115 217 | 101 422 | 54 493 |
| Transfers recognised - capital | 25 343 | 26 280 | 37 781 | 39 848 | 33 896 | 33 896 | 33 896 | 79 596 | 101 422 | 54 493 |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 4 910 | 15 383 | 15 970 | 38 611 | 39 968 | 39 968 | 39 968 | 35 621 | - | - |
| Total sources of capital funds | 30 253 | 41 662 | 53 751 | 78 459 | 73 864 | 73 864 | 73 864 | 115 217 | 101 422 | 54 493 |
| Financial position | | | | | | | | | | |
| Total current assets | 79 026 | 123 084 | 170 127 | 107 671 | 156 107 | 156 107 | 156 107 | 158 210 | 200 284 | 239 895 |
| Total non current assets | 757 906 | 684 008 | 706 070 | 782 618 | 741 825 | 741 825 | 741 825 | 819 353 | 880 600 | 894 143 |
| Total current liabilities | 117 376 | 105 357 | 117 279 | 89 460 | 106 679 | 106 679 | 106 679 | 94 947 | 96 646 | 98 509 |
| Total non current liabilities | 102 849 | 123 166 | 126 729 | 116 694 | 123 958 | 123 958 | 123 958 | 135 215 | 148 092 | 162 264 |
| Community wealth/Equity | 616 707 | 578 568 | 632 188 | 684 134 | 667 295 | 667 295 | 667 295 | 747 400 | 836 145 | 873 265 |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | 51 191 | 80 491 | 99 208 | 68 308 | 56 325 | 56 325 | 56 325 | 115 021 | 139 209 | 89 436 |
| Net cash from (used) investing | (30 759) | (46 273) | (54 127) | (78 059) | (73 464) | (73 464) | (73 464) | (114 686) | (100 873) | (53 926) |
| Net cash from (used) financing | (3 470) | (1 738) | (1 741) | (306) | (278) | (278) | (278) | 174 | 174 | 174 |
| Cash/cash equivalents at the year end | 28 778 | 61 258 | 104 598 | 37 066 | 87 181 | 87 181 | 87 181 | 87 690 | 126 200 | 161 884 |
| Cash backing/surplus reconciliation | | | | | | | | | | |
| Cash and investments available | 28 778 | 61 258 | 104 598 | 37 066 | 87 181 | 87 181 | 87 181 | 87 690 | 126 200 | 161 884 |
| Application of cash and investments | 86 350 | 66 532 | 59 404 | 32 287 | 29 685 | 29 685 | 29 685 | (8 435) | (11 814) | (15 734) |
| Balance - surplus (shortfall) | (57 573) | (5 274) | 45 194 | 4 779 | 57 496 | 57 496 | 57 496 | 96 125 | 138 014 | 177 618 |
| Asset management | | | | | | | | | | |
| Asset register summary (WDV) | 757 471 | 681 112 | 703 396 | 781 018 | 740 489 | 740 489 | | 818 016 | 879 263 | 892 807 |
| Depreciation | 49 615 | 42 207 | 33 693 | 33 534 | 36 371 | 36 371 | | 37 690 | 40 175 | 40 949 |
| Renewal and Upgrading of Existing Assets | 12 862 | 4 209 | 13 272 | 22 330 | 33 132 | 33 132 | | 18 763 | 7 267 | 7 210 |
| Repairs and Maintenance | 27 455 | 29 976 | 31 150 | 39 509 | 42 405 | 42 405 | | 46 045 | 47 956 | 50 518 |
| Free services | | | | | | | | | | |
| Cost of Free Basic Services provided | (8 690) | (8 131) | (14 084) | (18 464) | (17 614) | (17 614) | | (17 614) | (18 451) | (19 255) |
| Revenue cost of free services provided | (8 124) | (8 522) | (8 811) | (9 263) | (9 498) | (9 498) | | (9 498) | (9 717) | (10 036) |
| Households below minimum service level | | | | | | | | | | |
| Water: | - | - | - | - | - | - | | - | - | - |
| Sanitation/sewerage: | - | - | - | - | - | - | | - | - | - |
| Energy: | - | - | - | - | - | - | | - | - | - |
| Refuse: | - | - | - | - | - | - | | - | - | - |

WC012 Cederberg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

| Functional Classification Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue - Functional | 1 | | | | | | | | | |
| Governance and administration | | 148 778 | 158 614 | 158 030 | 156 381 | 165 799 | 165 799 | 168 008 | 172 563 | 176 650 |
| Executive and council | | 52 761 | 53 691 | 57 461 | 57 301 | 58 151 | 58 151 | 60 917 | 63 845 | 64 841 |
| Finance and administration | | 96 017 | 104 923 | 100 568 | 99 080 | 107 648 | 107 648 | 107 091 | 108 718 | 111 809 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 46 758 | 48 307 | 76 870 | 75 497 | 77 183 | 77 183 | 125 481 | 160 339 | 116 963 |
| Community and social services | | 6 362 | 7 920 | 11 253 | 17 681 | 16 891 | 16 891 | 9 454 | 8 211 | 8 315 |
| Sport and recreation | | 2 960 | 3 031 | 3 171 | 3 205 | 3 263 | 3 263 | 4 135 | 3 632 | 3 856 |
| Public safety | | 10 010 | 32 537 | 55 732 | 46 710 | 54 187 | 54 187 | 57 401 | 59 295 | 61 192 |
| Housing | | 27 426 | 4 819 | 6 714 | 7 900 | 2 842 | 2 842 | 54 491 | 89 200 | 43 600 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 16 931 | 9 813 | 7 850 | 12 525 | 13 926 | 13 926 | 13 780 | 24 031 | 15 712 |
| Planning and development | | 2 474 | 2 513 | 2 721 | 3 484 | 3 526 | 3 526 | 2 625 | 11 205 | 2 809 |
| Road transport | | 14 457 | 7 299 | 5 129 | 9 041 | 10 400 | 10 400 | 11 155 | 12 825 | 12 903 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 201 718 | 264 893 | 298 705 | 310 055 | 316 618 | 316 618 | 330 634 | 370 758 | 401 647 |
| Energy sources | | 133 460 | 162 641 | 187 369 | 199 403 | 208 545 | 208 545 | 214 285 | 222 012 | 251 351 |
| Water management | | 34 692 | 43 250 | 49 926 | 62 859 | 53 693 | 53 693 | 47 050 | 61 585 | 63 787 |
| Waste water management | | 18 490 | 31 660 | 38 780 | 24 061 | 31 218 | 31 218 | 37 037 | 54 179 | 52 304 |
| Waste management | | 15 076 | 27 343 | 22 630 | 23 731 | 23 162 | 23 162 | 32 262 | 32 981 | 34 205 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 414 185 | 481 627 | 541 455 | 554 458 | 573 526 | 573 526 | 637 903 | 727 689 | 710 972 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 113 819 | 122 078 | 121 536 | 132 041 | 134 449 | 134 449 | 142 832 | 147 200 | 153 913 |
| Executive and council | | 11 790 | 13 539 | 13 521 | 14 571 | 15 305 | 15 305 | 12 231 | 12 828 | 11 737 |
| Finance and administration | | 100 985 | 107 424 | 106 813 | 115 765 | 117 693 | 117 693 | 128 669 | 132 307 | 139 970 |
| Internal audit | | 1 044 | 1 115 | 1 202 | 1 705 | 1 450 | 1 450 | 1 931 | 2 064 | 2 207 |
| Community and public safety | | 56 305 | 65 436 | 89 350 | 85 301 | 95 398 | 95 398 | 100 781 | 142 799 | 147 190 |
| Community and social services | | 8 850 | 9 409 | 9 560 | 12 785 | 13 444 | 13 444 | 14 217 | 14 540 | 15 031 |
| Sport and recreation | | 12 034 | 12 695 | 12 709 | 14 664 | 14 683 | 14 683 | 17 847 | 18 775 | 19 936 |
| Public safety | | 18 804 | 39 158 | 61 575 | 52 259 | 60 408 | 60 408 | 60 966 | 63 464 | 66 034 |
| Housing | | 16 617 | 4 174 | 5 506 | 5 593 | 6 863 | 6 863 | 7 752 | 46 019 | 46 189 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 24 157 | 27 159 | 27 971 | 33 064 | 35 691 | 35 691 | 33 955 | 44 568 | 37 570 |
| Planning and development | | 10 160 | 11 803 | 11 656 | 14 810 | 16 029 | 16 029 | 12 306 | 21 472 | 13 688 |
| Road transport | | 13 997 | 15 356 | 16 314 | 18 254 | 19 663 | 19 663 | 21 649 | 23 096 | 23 882 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 214 414 | 230 941 | 237 332 | 263 614 | 272 881 | 272 881 | 280 230 | 304 378 | 335 179 |
| Energy sources | | 125 988 | 152 780 | 154 920 | 172 961 | 181 617 | 181 617 | 185 606 | 203 138 | 227 984 |
| Water management | | 53 088 | 39 390 | 33 545 | 34 007 | 38 767 | 38 767 | 38 918 | 41 621 | 44 664 |
| Waste water management | | 20 087 | 20 930 | 22 791 | 28 051 | 28 202 | 28 202 | 30 106 | 32 236 | 34 460 |
| Waste management | | 15 251 | 17 841 | 26 075 | 28 595 | 24 294 | 24 294 | 25 600 | 27 383 | 28 071 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 408 695 | 445 615 | 476 189 | 514 020 | 538 419 | 538 419 | 557 798 | 638 945 | 673 852 |
| Surplus/(Deficit) for the year | | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |

| | | | | | | | | | | |
|--|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Economic and environmental services | | 24 157 | 27 159 | 27 971 | 33 064 | 35 691 | 35 691 | 33 955 | 44 568 | 37 570 |
| Planning and development | | 10 160 | 11 803 | 11 656 | 14 810 | 16 029 | 16 029 | 12 306 | 21 472 | 13 688 |
| Billboards | | - | - | - | - | - | - | - | - | - |
| Corporate Wide Strategic Planning (IDPs, LEDs) | | 1 471 | 1 918 | 2 072 | 2 480 | 3 245 | 3 245 | 1 270 | 1 311 | 1 353 |
| Central City Improvement District | | - | - | - | - | - | - | - | - | - |
| Development Facilitation | | - | - | - | - | - | - | - | - | - |
| Economic Development/Planning | | 3 984 | 4 258 | 3 608 | 4 271 | 4 207 | 4 207 | 3 462 | 3 668 | 3 886 |
| Regional Planning and Development | | - | - | - | - | - | - | - | - | - |
| Town Planning, Building Regulations and Enforcement, and Project Management Unit | | 3 855 | 4 729 | 5 066 | 5 880 | 6 398 | 6 398 | 6 472 | 6 861 | 7 263 |
| Provincial Planning | | 850 | 899 | 910 | 2 179 | 2 179 | 2 179 | 1 102 | 9 632 | 1 186 |
| Support to Local Municipalities | | - | - | - | - | - | - | - | - | - |
| Road transport | | 13 997 | 15 356 | 16 314 | 18 254 | 19 663 | 19 663 | 21 649 | 23 096 | 23 882 |
| Public Transport | | - | - | - | - | - | - | - | - | - |
| Road and Traffic Regulation | | 1 886 | 1 771 | 1 743 | 2 297 | 1 928 | 1 928 | 1 726 | 2 148 | 1 978 |
| Roads | | 12 111 | 13 585 | 14 571 | 15 957 | 17 735 | 17 735 | 19 923 | 20 948 | 21 904 |
| Taxi Ranks | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Biodiversity and Landscape | | - | - | - | - | - | - | - | - | - |
| Coastal Protection | | - | - | - | - | - | - | - | - | - |
| Indigenous Forests | | - | - | - | - | - | - | - | - | - |
| Nature Conservation | | - | - | - | - | - | - | - | - | - |
| Pollution Control | | - | - | - | - | - | - | - | - | - |
| Soil Conservation | | - | - | - | - | - | - | - | - | - |
| Trading services | | 214 414 | 230 941 | 237 332 | 263 614 | 272 881 | 272 881 | 280 230 | 304 378 | 335 179 |
| Energy sources | | 125 988 | 152 780 | 154 920 | 172 961 | 181 617 | 181 617 | 185 606 | 203 138 | 227 984 |
| Electricity | | 125 988 | 152 780 | 154 920 | 172 961 | 181 617 | 181 617 | 185 606 | 203 138 | 227 984 |
| Street Lighting and Signal Systems | | - | - | - | - | - | - | - | - | - |
| Nonelectric Energy | | - | - | - | - | - | - | - | - | - |
| Water management | | 53 088 | 39 390 | 33 545 | 34 007 | 38 767 | 38 767 | 38 918 | 41 621 | 44 664 |
| Water Treatment | | 31 260 | 20 458 | 10 605 | 10 399 | 12 636 | 12 636 | 10 910 | 11 247 | 11 657 |
| Water Distribution | | 21 828 | 18 932 | 22 940 | 23 608 | 26 130 | 26 130 | 28 008 | 30 374 | 33 007 |
| Water Storage | | - | - | - | - | - | - | - | - | - |
| Waste water management | | 20 087 | 20 930 | 22 791 | 28 051 | 28 202 | 28 202 | 30 106 | 32 236 | 34 460 |
| Public Toilets | | - | - | - | - | - | - | - | - | - |
| Sewerage | | 15 774 | 16 520 | 17 079 | 20 655 | 20 239 | 20 239 | 21 089 | 22 362 | 23 399 |
| Storm Water Management | | 1 444 | 1 332 | 1 384 | 1 460 | 1 504 | 1 504 | 1 047 | 1 060 | 1 073 |
| Waste Water Treatment | | 2 868 | 3 078 | 4 328 | 5 936 | 6 459 | 6 459 | 7 970 | 8 813 | 9 988 |
| Waste management | | 15 251 | 17 841 | 26 075 | 28 595 | 24 294 | 24 294 | 25 600 | 27 383 | 28 071 |
| Recycling | | - | - | - | - | - | - | - | - | - |
| Solid Waste Disposal (Landfill Sites) | | 15 251 | 17 841 | 26 075 | 28 595 | 24 294 | 24 294 | 25 600 | 27 383 | 28 071 |
| Solid Waste Removal | | - | - | - | - | - | - | - | - | - |
| Street Cleaning | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Air Transport | | - | - | - | - | - | - | - | - | - |
| Forestry | | - | - | - | - | - | - | - | - | - |
| Licensing and Regulation | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Tourism | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 408 695 | 445 615 | 476 189 | 514 020 | 538 419 | 538 419 | 557 798 | 638 945 | 673 852 |
| Surplus/(Deficit) for the year | | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |

WC012 Cederberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | 52 761 | 53 391 | 57 461 | 57 301 | 58 151 | 58 151 | 60 917 | 63 845 | 64 841 |
| Vote 2 - Office of Municipal Manager | | — | 300 | 500 | — | — | — | — | — | — |
| Vote 3 - Financial Administrative Services | | 93 105 | 101 583 | 96 265 | 95 972 | 104 053 | 104 053 | 103 768 | 106 799 | 109 843 |
| Vote 4 - Community Development Services | | 8 299 | 8 034 | 13 558 | 18 822 | 18 175 | 18 175 | 9 678 | 8 182 | 8 285 |
| Vote 5 - Corporate and Strategic Services | | 804 | 784 | 1 421 | 932 | 1 186 | 1 186 | 1 074 | 1 096 | 1 117 |
| Vote 6 - Planning and Development Services | | 2 632 | 2 655 | 2 721 | 3 484 | 3 526 | 3 526 | 2 625 | 11 205 | 2 809 |
| Vote 7 - Public Safety | | 13 804 | 39 136 | 59 822 | 51 917 | 59 469 | 59 469 | 63 751 | 64 615 | 66 683 |
| Vote 8 - Electricity | | 133 460 | 162 641 | 187 369 | 199 403 | 208 545 | 208 545 | 214 285 | 222 012 | 251 351 |
| Vote 9 - Waste Management | | 15 076 | 27 343 | 22 630 | 23 731 | 23 162 | 23 162 | 32 262 | 32 981 | 34 205 |
| Vote 10 - Waste Water Management | | 18 490 | 31 660 | 38 734 | 24 061 | 30 018 | 30 018 | 37 037 | 54 179 | 52 304 |
| Vote 11 - Water | | 34 692 | 43 250 | 49 926 | 62 859 | 53 693 | 53 693 | 47 050 | 61 585 | 63 787 |
| Vote 12 - Housing | | 27 426 | 4 819 | 6 714 | 7 900 | 2 842 | 2 842 | 54 491 | 89 200 | 43 600 |
| Vote 13 - Road Transport | | 10 675 | 3 000 | 1 163 | 4 870 | 7 442 | 7 442 | 6 830 | 8 357 | 8 292 |
| Vote 14 - Sports and Recreation | | 2 960 | 3 031 | 3 171 | 3 205 | 3 263 | 3 263 | 4 135 | 3 632 | 3 856 |
| Total Revenue by Vote | 2 | 414 185 | 481 627 | 541 455 | 554 458 | 573 526 | 573 526 | 637 903 | 727 689 | 710 972 |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | 8 171 | 8 750 | 8 998 | 9 901 | 9 588 | 9 588 | 9 186 | 9 612 | 8 341 |
| Vote 2 - Office of Municipal Manager | | 13 730 | 16 226 | 14 851 | 13 126 | 14 620 | 14 620 | 9 708 | 10 259 | 10 841 |
| Vote 3 - Financial Administrative Services | | 66 720 | 73 792 | 72 460 | 74 450 | 74 852 | 74 852 | 74 136 | 77 876 | 82 603 |
| Vote 4 - Community Development Services | | 10 431 | 10 583 | 10 341 | 12 297 | 13 350 | 13 350 | 14 812 | 12 087 | 12 428 |
| Vote 5 - Corporate and Strategic Services | | 23 332 | 20 379 | 22 282 | 31 566 | 32 201 | 32 201 | 43 201 | 45 506 | 47 909 |
| Vote 6 - Planning and Development Services | | 8 572 | 11 090 | 11 223 | 13 538 | 14 527 | 14 527 | 13 690 | 22 987 | 15 347 |
| Vote 7 - Public Safety | | 22 562 | 43 398 | 65 916 | 59 313 | 67 120 | 67 120 | 67 313 | 70 497 | 73 175 |
| Vote 8 - Electricity | | 125 988 | 152 780 | 154 920 | 172 961 | 181 617 | 181 617 | 185 606 | 203 138 | 227 984 |
| Vote 9 - Waste Management | | 15 251 | 17 841 | 26 075 | 28 595 | 24 294 | 24 294 | 25 600 | 27 383 | 28 071 |
| Vote 10 - Waste Water Management | | 18 643 | 19 598 | 21 407 | 26 591 | 26 698 | 26 698 | 29 058 | 31 175 | 33 387 |
| Vote 11 - Water | | 53 088 | 39 390 | 33 545 | 34 007 | 38 767 | 38 767 | 38 918 | 41 621 | 44 664 |
| Vote 12 - Housing | | 16 617 | 4 174 | 5 506 | 5 593 | 6 863 | 6 863 | 7 752 | 46 019 | 46 189 |
| Vote 13 - Road Transport | | 13 556 | 14 917 | 15 955 | 17 417 | 19 239 | 19 239 | 20 970 | 22 008 | 22 977 |
| Vote 14 - Sports and Recreation | | 12 034 | 12 695 | 12 709 | 14 664 | 14 683 | 14 683 | 17 847 | 18 775 | 19 936 |
| Total Expenditure by Vote | 2 | 408 695 | 445 615 | 476 189 | 514 020 | 538 419 | 538 419 | 557 798 | 638 945 | 673 852 |
| Surplus/(Deficit) for the year | 2 | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |

WC012 Cederberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | 52 761 | 53 391 | 57 461 | 57 301 | 58 151 | 58 151 | 60 917 | 63 845 | 64 841 |
| 1.1 - Mayor and Council | | 52 761 | 53 391 | 57 461 | 57 301 | 58 151 | 58 151 | 60 917 | 63 845 | 64 841 |
| 1.2 - Office of the Speaker | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Office of Municipal Manager | | - | 300 | 500 | - | - | - | - | - | - |
| 2.1 - Municipal Manager | | - | 300 | - | - | - | - | - | - | - |
| 2.2 - Internal Audit | | - | - | - | - | - | - | - | - | - |
| 2.3 - Strategic Planning (IDP) | | - | - | - | - | - | - | - | - | - |
| 2.4 - Local Economic Development (LED) | | - | - | - | - | - | - | - | - | - |
| 2.5 - Risk Management | | - | - | - | - | - | - | - | - | - |
| 2.6 - Legal Services | | - | - | 500 | - | - | - | - | - | - |
| Vote 3 - Financial Administrative Services | | 93 105 | 101 583 | 96 265 | 95 972 | 104 053 | 104 053 | 103 768 | 106 799 | 109 843 |
| 3.1 - Administration: Financial Services | | 3 036 | 2 631 | 5 295 | 4 500 | 4 500 | 4 500 | 2 100 | 2 200 | 2 300 |
| 3.2 - Financial Management Services | | 87 906 | 82 967 | 80 602 | 83 537 | 88 553 | 88 553 | 90 982 | 93 905 | 96 840 |
| 3.3 - Supply Chain Management | | 122 | 134 | 160 | 147 | 147 | 147 | 153 | 158 | 163 |
| 3.4 - Budget and Treasury Office | | 2 041 | 15 851 | 10 208 | 7 788 | 10 853 | 10 853 | 10 534 | 10 537 | 10 541 |
| 3.5 - Fleet Management | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Community Development Services | | 8 299 | 8 034 | 13 558 | 18 822 | 18 175 | 18 175 | 9 678 | 8 182 | 8 285 |
| 4.1 - Administration: Community Development Services | | 1 949 | 2 414 | 2 382 | 2 176 | 2 409 | 2 409 | 2 249 | 823 | 849 |
| 4.2 - Community Halls and Facilities | | 1 614 | 693 | 5 853 | 10 153 | 9 271 | 9 271 | 256 | 114 | 117 |
| 4.3 - Libraries | | 4 736 | 4 928 | 5 324 | 6 493 | 6 495 | 6 495 | 7 173 | 7 246 | 7 318 |
| Vote 5 - Corporate and Strategic Services | | 804 | 784 | 1 421 | 932 | 1 186 | 1 186 | 1 074 | 1 096 | 1 117 |
| 5.1 - Administration: Corporate Services | | 238 | 164 | 1 193 | 665 | 819 | 819 | 807 | 828 | 850 |
| 5.2 - Human Resources | | 566 | 219 | 228 | 267 | 267 | 267 | 267 | 267 | 267 |
| 5.3 - Information Technology | | - | 400 | - | - | 100 | 100 | - | - | - |
| 5.4 - Legal Services | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Planning and Development Services | | 2 632 | 2 655 | 2 721 | 3 484 | 3 526 | 3 526 | 2 625 | 11 205 | 2 809 |
| 6.1 - Administration: Planning and Development Services | | 158 | 142 | - | - | - | - | - | - | - |
| 6.2 - Project Management Unit | | 865 | 895 | 880 | 2 173 | 2 173 | 2 173 | 1 097 | 9 627 | 1 181 |
| 6.3 - Town Planning | | 1 608 | 1 619 | 1 841 | 1 311 | 1 353 | 1 353 | 1 528 | 1 578 | 1 629 |
| Vote 7 - Public Safety | | 13 804 | 39 136 | 59 822 | 51 917 | 59 469 | 59 469 | 63 751 | 64 615 | 66 683 |
| 7.1 - Disaster Management | | 12 | 2 299 | 77 | 1 035 | 1 125 | 1 125 | 2 025 | 852 | 879 |
| 7.2 - Traffic Control | | 10 010 | 32 537 | 55 732 | 46 710 | 54 187 | 54 187 | 57 401 | 59 295 | 61 192 |
| 7.3 - Traffic Regulation (Agency) | | 3 782 | 4 300 | 4 012 | 4 171 | 4 158 | 4 158 | 4 325 | 4 468 | 4 611 |
| Vote 8 - Electricity | | 133 460 | 162 641 | 187 369 | 199 403 | 208 545 | 208 545 | 214 285 | 222 012 | 251 351 |
| 8.1 - Electricity | | 133 460 | 162 641 | 187 369 | 199 403 | 208 545 | 208 545 | 214 285 | 222 012 | 251 351 |
| Vote 9 - Waste Management | | 15 076 | 27 343 | 22 630 | 23 731 | 23 162 | 23 162 | 32 262 | 32 981 | 34 205 |
| 9.1 - Solid Waste Disposal | | 15 076 | 27 343 | 22 630 | 23 731 | 23 162 | 23 162 | 32 262 | 32 981 | 34 205 |
| Vote 10 - Waste Water Management | | 18 490 | 31 660 | 38 734 | 24 061 | 30 018 | 30 018 | 37 037 | 54 179 | 52 304 |
| 10.1 - Sewerage | | 18 064 | 23 311 | 23 028 | 24 061 | 26 443 | 26 443 | 25 037 | 25 873 | 26 719 |
| 10.2 - Waste Water Treatment | | 425 | 8 349 | 15 706 | - | 3 574 | 3 574 | 12 000 | 28 306 | 25 585 |
| Vote 11 - Water | | 34 692 | 43 250 | 49 926 | 62 859 | 53 693 | 53 693 | 47 050 | 61 585 | 63 787 |
| 11.1 - Water Treatment | | - | - | - | - | - | - | 1 750 | - | - |
| 11.2 - Water Distribution | | 34 692 | 43 250 | 49 926 | 62 859 | 53 693 | 53 693 | 45 300 | 61 585 | 63 787 |
| Vote 12 - Housing | | 27 426 | 4 819 | 6 714 | 7 900 | 2 842 | 2 842 | 54 491 | 89 200 | 43 600 |
| 12.1 - Informal Settlements | | 13 350 | 3 063 | 3 356 | 4 517 | 2 259 | 2 259 | 52 259 | 88 600 | 43 000 |
| 12.2 - Housing (Agency) | | 14 076 | 1 756 | 3 358 | 3 383 | 583 | 583 | 2 232 | 600 | 600 |
| Vote 13 - Road Transport | | 10 675 | 3 000 | 1 163 | 4 870 | 7 442 | 7 442 | 6 830 | 8 357 | 8 292 |
| 13.1 - Roads | | 10 675 | 3 000 | 1 116 | 4 870 | 6 242 | 6 242 | 6 830 | 8 357 | 8 292 |
| 13.2 - Storm Water Management | | - | - | 46 | - | 1 200 | 1 200 | - | - | - |
| Vote 14 - Sports and Recreation | | 2 960 | 3 031 | 3 171 | 3 205 | 3 263 | 3 263 | 4 135 | 3 632 | 3 856 |
| 14.1 - Recreational Facilities | | 2 893 | 2 959 | 3 106 | 3 158 | 3 214 | 3 214 | 3 370 | 3 582 | 3 804 |
| 14.2 - Sports Grounds and Stadiums | | 67 | 72 | 65 | 47 | 48 | 48 | 766 | 50 | 52 |
| 14.3 - Parks and Gardens | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 414 185 | 481 627 | 541 455 | 554 458 | 573 526 | 573 526 | 637 903 | 727 689 | 710 972 |

WC012 Cederberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Executive and Council | 1 | 8 171 | 8 750 | 8 998 | 9 901 | 9 588 | 9 588 | 9 186 | 9 612 | 8 341 |
| 1.1 - Mayor and Council | | 6 524 | 6 976 | 7 130 | 7 846 | 7 744 | 7 744 | 8 032 | 8 396 | 7 059 |
| 1.2 - Office of the Speaker | | 1 647 | 1 774 | 1 868 | 2 055 | 1 844 | 1 844 | 1 155 | 1 217 | 1 282 |
| Vote 2 - Office of Municipal Manager | | 13 730 | 16 226 | 14 851 | 13 126 | 14 620 | 14 620 | 9 708 | 10 259 | 10 841 |
| 2.1 - Municipal Manager | | 3 620 | 4 789 | 4 523 | 4 670 | 5 718 | 5 718 | 3 045 | 3 215 | 3 395 |
| 2.2 - Internal Audit | | 1 044 | 1 115 | 1 202 | 1 705 | 1 450 | 1 450 | 1 931 | 2 064 | 2 207 |
| 2.3 - Strategic Planning (IDP) | | 1 471 | 1 918 | 2 072 | 2 480 | 3 245 | 3 245 | 1 270 | 1 311 | 1 353 |
| 2.4 - Local Economic Development (LED) | | 3 984 | 4 258 | 3 608 | 4 271 | 4 207 | 4 207 | 3 462 | 3 668 | 3 886 |
| 2.5 - Risk Management | | - | - | - | - | - | - | - | - | - |
| 2.6 - Legal Services | | 3 612 | 4 147 | 3 445 | - | - | - | - | - | - |
| Vote 3 - Financial Administrative Services | | 66 720 | 73 792 | 72 460 | 74 450 | 74 852 | 74 852 | 74 136 | 77 876 | 82 603 |
| 3.1 - Administration: Financial Services | | 9 566 | 11 235 | 14 001 | 12 915 | 13 924 | 13 924 | 12 093 | 12 902 | 13 720 |
| 3.2 - Financial Management Services | | 42 902 | 42 581 | 39 216 | 40 953 | 39 879 | 39 879 | 41 267 | 42 939 | 45 274 |
| 3.3 - Supply Chain Management | | 3 549 | 4 220 | 4 701 | 5 028 | 5 853 | 5 853 | 6 188 | 6 620 | 7 080 |
| 3.4 - Budget and Treasury Office | | 9 621 | 14 726 | 13 430 | 13 647 | 13 275 | 13 275 | 12 621 | 13 357 | 14 378 |
| 3.5 - Fleet Management | | 1 082 | 1 031 | 1 111 | 1 908 | 1 921 | 1 921 | 1 967 | 2 058 | 2 152 |
| Vote 4 - Community Development Services | | 10 431 | 10 583 | 10 341 | 12 297 | 13 350 | 13 350 | 14 812 | 12 087 | 12 428 |
| 4.1 - Administration: Community Development Services | | 3 454 | 3 643 | 3 378 | 4 270 | 4 690 | 4 690 | 5 216 | 2 432 | 2 560 |
| 4.2 - Community Halls and Facilities | | 1 119 | 836 | 774 | 1 419 | 1 753 | 1 753 | 1 478 | 1 414 | 1 501 |
| 4.3 - Libraries | | 5 858 | 6 104 | 6 189 | 6 608 | 6 908 | 6 908 | 8 118 | 8 241 | 8 368 |
| Vote 5 - Corporate and Strategic Services | | 23 332 | 20 379 | 22 282 | 31 566 | 32 201 | 32 201 | 43 201 | 45 506 | 47 909 |
| 5.1 - Administration: Corporate Services | | 13 786 | 12 814 | 11 968 | 15 775 | 14 158 | 14 158 | 24 059 | 25 411 | 26 835 |
| 5.2 - Human Resources | | 5 326 | 3 077 | 4 514 | 5 697 | 5 678 | 5 678 | 6 674 | 7 084 | 7 521 |
| 5.3 - Information Technology | | 4 220 | 4 488 | 5 800 | 7 692 | 7 655 | 7 655 | 7 266 | 7 573 | 7 872 |
| 5.4 - Legal Services | | - | - | - | 2 403 | 4 711 | 4 711 | 5 202 | 5 438 | 5 682 |
| Vote 6 - Planning and Development Services | | 8 572 | 11 090 | 11 223 | 13 538 | 14 527 | 14 527 | 13 690 | 22 987 | 15 347 |
| 6.1 - Administration: Planning and Development Services | | 3 867 | 5 462 | 5 247 | 5 478 | 5 951 | 5 951 | 6 116 | 6 494 | 6 898 |
| 6.2 - Project Management Unit | | 850 | 899 | 910 | 2 179 | 2 179 | 2 179 | 1 102 | 9 632 | 1 186 |
| 6.3 - Town Planning | | 3 855 | 4 729 | 5 066 | 5 880 | 6 398 | 6 398 | 6 472 | 6 861 | 7 263 |
| Vote 7 - Public Safety | | 22 562 | 43 398 | 65 916 | 59 313 | 67 120 | 67 120 | 67 313 | 70 497 | 73 175 |
| 7.1 - Disaster Management | | 1 873 | 2 470 | 2 598 | 4 758 | 4 784 | 4 784 | 4 621 | 4 884 | 5 162 |
| 7.2 - Traffic Control | | 18 804 | 39 158 | 61 575 | 52 259 | 60 408 | 60 408 | 60 966 | 63 464 | 66 034 |
| 7.3 - Traffic Regulation (Agency) | | 1 886 | 1 771 | 1 743 | 2 297 | 1 928 | 1 928 | 1 726 | 2 148 | 1 978 |
| Vote 8 - Electricity | | 125 988 | 152 780 | 154 920 | 172 961 | 181 617 | 181 617 | 185 606 | 203 138 | 227 984 |
| 8.1 - Electricity | | 125 988 | 152 780 | 154 920 | 172 961 | 181 617 | 181 617 | 185 606 | 203 138 | 227 984 |
| Vote 9 - Waste Management | | 15 251 | 17 841 | 26 075 | 28 595 | 24 294 | 24 294 | 25 600 | 27 383 | 28 071 |
| 9.1 - Solid Waste Disposal | | 15 251 | 17 841 | 26 075 | 28 595 | 24 294 | 24 294 | 25 600 | 27 383 | 28 071 |
| Vote 10 - Waste Water Management | | 18 643 | 19 598 | 21 407 | 26 591 | 26 698 | 26 698 | 29 058 | 31 175 | 33 387 |
| 10.1 - Sewerage | | 15 774 | 16 520 | 17 079 | 20 655 | 20 239 | 20 239 | 21 089 | 22 362 | 23 399 |
| 10.2 - Waste Water Treatment | | 2 868 | 3 078 | 4 328 | 5 936 | 6 459 | 6 459 | 7 970 | 8 813 | 9 988 |
| Vote 11 - Water | | 53 088 | 39 390 | 33 545 | 34 007 | 38 767 | 38 767 | 38 918 | 41 621 | 44 664 |
| 11.1 - Water Treatment | | 31 260 | 20 458 | 10 605 | 10 399 | 12 636 | 12 636 | 10 910 | 11 247 | 11 657 |
| 11.2 - Water Distribution | | 21 828 | 18 932 | 22 940 | 23 608 | 26 130 | 26 130 | 28 008 | 30 374 | 33 007 |
| Vote 12 - Housing | | 16 617 | 4 174 | 5 506 | 5 593 | 6 863 | 6 863 | 7 752 | 46 019 | 46 189 |
| 12.1 - Informal Settlements | | 18 | 40 | 10 | 2 | 2 261 | 2 261 | 3 261 | 43 002 | 43 002 |
| 12.2 - Housing (Agency) | | 16 599 | 4 134 | 5 496 | 5 591 | 4 602 | 4 602 | 4 491 | 3 017 | 3 187 |
| Vote 13 - Road Transport | | 13 556 | 14 917 | 15 955 | 17 417 | 19 239 | 19 239 | 20 970 | 22 008 | 22 977 |
| 13.1 - Roads | | 12 111 | 13 585 | 14 571 | 15 957 | 17 735 | 17 735 | 19 923 | 20 948 | 21 904 |
| 13.2 - Storm Water Management | | 1 444 | 1 332 | 1 384 | 1 460 | 1 504 | 1 504 | 1 047 | 1 060 | 1 073 |
| Vote 14 - Sports and Recreation | | 12 034 | 12 695 | 12 709 | 14 664 | 14 683 | 14 683 | 17 847 | 18 775 | 19 936 |
| 14.1 - Recreational Facilities | | 4 460 | 4 293 | 4 506 | 5 390 | 5 637 | 5 637 | 6 671 | 7 085 | 7 520 |
| 14.2 - Sports Grounds and Stadiums | | 1 772 | 1 707 | 1 568 | 1 593 | 2 008 | 2 008 | 2 101 | 2 015 | 2 105 |
| 14.3 - Parks and Gardens | | 5 802 | 6 695 | 6 634 | 7 681 | 7 039 | 7 039 | 9 075 | 9 676 | 10 312 |
| Total Expenditure by Vote | 2 | 408 695 | 445 615 | 476 189 | 514 020 | 538 419 | 538 419 | 557 798 | 638 945 | 673 852 |
| Surplus/(Deficit) for the year | 2 | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | |
| Service charges - Electricity | 2 | 110 605 | 127 401 | 152 838 | 168 694 | 175 977 | 175 977 | 175 977 | 191 810 | 208 725 | 236 869 |
| Service charges - Water | 2 | 29 820 | 32 781 | 32 696 | 34 221 | 34 944 | 34 944 | 34 944 | 36 166 | 37 361 | 38 555 |
| Service charges - Waste Water Management | 2 | 14 417 | 16 351 | 15 823 | 15 309 | 15 914 | 15 914 | 15 914 | 16 470 | 17 016 | 17 562 |
| Service charges - Waste Management | 2 | 14 385 | 14 106 | 14 604 | 14 318 | 14 677 | 14 677 | 14 677 | 15 337 | 15 843 | 16 349 |
| Sale of Goods and Rendering of Services | 2 | 4 443 | 4 560 | 5 318 | 4 781 | 5 008 | 5 008 | 5 008 | 5 270 | 5 545 | 5 829 |
| Agency services | 2 | 3 782 | 4 300 | 4 012 | 4 171 | 4 158 | 4 158 | 4 158 | 4 325 | 4 468 | 4 611 |
| Interest | | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables (Exchange) | 2 | 9 776 | 8 117 | 7 362 | 7 265 | 6 511 | 6 511 | 6 511 | 6 766 | 7 030 | 7 312 |
| Interest earned from Current and Non Current Assets | 2 | 2 020 | 5 191 | 9 619 | 7 788 | 10 853 | 10 853 | 10 853 | 10 534 | 10 537 | 10 541 |
| Dividends | 2 | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | 2 | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 2 | 747 | 970 | 1 070 | 781 | 966 | 966 | 966 | 947 | 978 | 1 009 |
| Licences and permits | 2 | 2 | 11 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Special rating levies | 2 | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Development Charges | 2 | 394 | 382 | 53 | 55 | 55 | 55 | 55 | 55 | 57 | 59 |
| Operational Revenue | 2 | 552 | 464 | 543 | 356 | 401 | 401 | 401 | 394 | 398 | 402 |
| Non-Exchange Revenue | | | | | | | | | | | |
| Property rates | 2 | 70 382 | 73 693 | 74 997 | 76 578 | 80 951 | 80 951 | 80 951 | 83 139 | 85 883 | 88 632 |
| Surcharges and Taxes | 2 | 33 | - | - | - | - | - | - | 700 | 723 | 746 |
| Fines, penalties and forfeits | 2 | 10 570 | 32 934 | 56 370 | 45 587 | 54 330 | 54 330 | 54 330 | 57 548 | 59 447 | 61 349 |
| Licences or permits | 2 | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 2 | 108 753 | 110 938 | 105 686 | 109 882 | 110 390 | 110 390 | 110 390 | 103 678 | 158 784 | 152 521 |
| Interest earned from Receivables (Non-Exchange) | 2 | - | 4 208 | 4 500 | 4 743 | 4 222 | 4 222 | 4 222 | 4 389 | 4 562 | 4 741 |
| Fuel Levy | 2 | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue - Service Charges | 2 | 813 | 3 629 | 3 863 | 5 431 | 4 493 | 4 493 | 4 493 | 4 792 | 5 095 | 5 558 |
| Gains on disposal of Fixed and Intangible Assets | 2 | - | - | 1 428 | 400 | 400 | 400 | 400 | 532 | 549 | 567 |
| Other Gains | 2 | 7 346 | 9 580 | 12 889 | 14 248 | 15 377 | 15 377 | 15 377 | 15 453 | 3 265 | 3 265 |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 388 842 | 449 615 | 503 674 | 514 610 | 539 630 | 539 630 | 539 630 | 558 306 | 626 268 | 656 480 |
| Expenditure | | | | | | | | | | | |
| Employee related costs | 2 | 124 488 | 130 819 | 138 386 | 164 632 | 160 570 | 160 570 | 160 570 | 183 094 | 193 107 | 205 903 |
| Remuneration of councillors | 2 | 5 697 | 6 081 | 6 355 | 6 831 | 6 634 | 6 634 | 6 634 | 6 847 | 7 189 | 7 549 |
| Bulk purchases - electricity | 2 | 92 504 | 105 503 | 124 217 | 141 209 | 148 477 | 148 477 | 148 477 | 161 484 | 175 743 | 199 468 |
| Inventory consumed | 2,8 | 10 728 | 10 927 | 13 314 | 14 186 | 16 597 | 16 597 | 16 597 | 15 463 | 15 908 | 16 417 |
| Debt impairment | 2,3 | 34 315 | 50 384 | 66 019 | 52 790 | 64 529 | 64 529 | 64 529 | 63 943 | 66 037 | 68 078 |
| Depreciation, amortisation and impairment | 2 | 49 615 | 42 207 | 33 693 | 33 534 | 36 371 | 36 371 | 36 371 | 37 690 | 40 175 | 40 949 |
| Interest, Dividends and Rent on Land | 2 | 13 042 | 16 030 | 15 150 | 12 415 | 12 719 | 12 719 | 12 719 | 12 470 | 13 412 | 14 674 |
| Contracted services | 2 | 53 319 | 55 518 | 40 502 | 45 175 | 51 600 | 51 600 | 51 600 | 35 977 | 84 597 | 77 228 |
| Transfers and subsidies | 2 | 728 | 198 | 164 | 750 | 755 | 755 | 755 | 1 100 | 1 136 | 1 173 |
| Irrecoverable debts written off | 2 | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 2 | 24 123 | 27 296 | 35 399 | 40 037 | 36 580 | 36 580 | 36 580 | 36 541 | 38 452 | 39 225 |
| Disposal of Fixed and Intangible Assets | 2 | 135 | 651 | - | 400 | 400 | 400 | 400 | - | - | - |
| Other Losses | 2 | - | - | 2 989 | 2 060 | 3 188 | 3 188 | 3 188 | 3 188 | 3 188 | 3 188 |
| Total Expenditure | | 408 695 | 445 615 | 476 189 | 514 020 | 538 419 | 538 419 | 538 419 | 557 798 | 638 945 | 673 852 |
| Surplus/(Deficit) | | (19 852) | 4 000 | 27 485 | 590 | 1 211 | 1 211 | 1 211 | 509 | (12 677) | (17 373) |
| Transfers and subsidies - capital (monetary allocations) | 6 | 25 343 | 26 461 | 37 781 | 39 848 | 33 896 | 33 896 | 33 896 | 79 596 | 101 422 | 54 493 |
| Transfers and subsidies - capital (in-kind) | 6 | - | 5 550 | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |
| Income Tax | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |
| Share of Surplus/Deficit attributable to Associate | 7 | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 1 | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |

| Vote Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | 1 | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | |
| Multi-year expenditure to be appropriated | 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 | | 9 356 | 2 185 | 261 | 4 235 | 5 428 | 5 428 | 5 428 | - | - | - |
| Vote 7 - Public Safety | | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - Electricity | | - | - | 1 200 | - | - | - | - | - | - | - |
| Vote 9 - Waste Management | | - | - | - | 10 986 | 5 465 | 5 465 | 5 465 | 21 295 | 9 295 | 9 731 |
| Vote 10 - Waste Water Management | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - Water | | 731 | - | - | 13 927 | - | - | - | - | 14 646 | 15 303 |
| Vote 12 - Housing | | 13 214 | 1 000 | 1 201 | 2 517 | - | - | - | 27 000 | 29 200 | - |
| Vote 13 - Road Transport | | - | - | 1 720 | 6 000 | 6 000 | 6 000 | 6 000 | 12 939 | 7 267 | 7 210 |
| Vote 14 - Sports and Recreation | | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 7 | 23 300 | 3 185 | 4 382 | 37 664 | 16 893 | 16 893 | 16 893 | 61 234 | 60 408 | 32 245 |
| Single-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - Executive and Council | | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Office of Municipal Manager | | - | - | - | 30 | 82 | 82 | 82 | 50 | - | - |
| Vote 3 - Financial Administrative Services | | 225 | 115 | 438 | 10 | 49 | 49 | 49 | 295 | - | - |
| Vote 4 - Community Development Services | | 1 204 | 540 | 4 883 | 13 786 | 12 702 | 12 702 | 12 702 | 640 | - | - |
| Vote 5 - Corporate and Strategic Services | | 239 | 1 261 | 950 | 950 | 791 | 791 | 791 | 500 | - | - |
| Vote 6 - Planning and Development Services | | 16 | 1 227 | 4 | 1 476 | 1 476 | 1 476 | 1 476 | 80 | - | - |
| Vote 7 - Public Safety | | - | - | 2 524 | 4 420 | 4 830 | 4 830 | 4 830 | 1 543 | - | - |
| Vote 8 - Electricity | | 3 600 | 4 363 | 5 332 | 7 450 | 10 163 | 10 163 | 10 163 | 1 500 | - | - |
| Vote 9 - Waste Management | | 3 | 12 997 | 3 011 | 3 000 | 1 925 | 1 925 | 1 925 | 3 030 | - | - |
| Vote 10 - Waste Water Management | | 262 | 7 848 | 19 527 | 425 | 7 206 | 7 206 | 7 206 | 13 610 | 24 614 | 22 248 |
| Vote 11 - Water | | 1 241 | 6 388 | 9 785 | 4 848 | 15 836 | 15 836 | 15 836 | 8 661 | - | - |
| Vote 12 - Housing | | 117 | 2 063 | 2 155 | 2 000 | 16 | 16 | 16 | 22 000 | 16 400 | - |
| Vote 13 - Road Transport | | 43 | 1 604 | 762 | 1 200 | 696 | 696 | 696 | 480 | - | - |
| Vote 14 - Sports and Recreation | | - | 72 | - | 1 200 | 1 200 | 1 200 | 1 200 | 1 594 | - | - |
| Capital single-year expenditure sub-total | | 6 953 | 38 477 | 49 369 | 40 795 | 56 971 | 56 971 | 56 971 | 53 984 | 41 014 | 22 248 |
| Total Capital Expenditure - Vote | | 30 253 | 41 662 | 53 751 | 78 459 | 73 864 | 73 864 | 73 864 | 115 217 | 101 422 | 54 493 |
| Capital Expenditure - Functional | | | | | | | | | | | |
| Governance and administration | | 465 | 1 377 | 1 388 | 990 | 901 | 901 | 901 | 795 | - | - |
| Executive and council | | - | - | - | 30 | 61 | 61 | 61 | - | - | - |
| Finance and administration | | 465 | 1 377 | 1 388 | 960 | 840 | 840 | 840 | 795 | - | - |
| Internal audit | | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 14 536 | 3 675 | 10 763 | 23 923 | 18 748 | 18 748 | 18 748 | 52 778 | 45 600 | - |
| Community and social services | | 1 204 | 540 | 5 898 | 15 456 | 14 173 | 14 173 | 14 173 | 1 683 | - | - |
| Sport and recreation | | - | 72 | - | 1 200 | 1 200 | 1 200 | 1 200 | 1 594 | - | - |
| Public safety | | - | - | 1 509 | 2 750 | 3 359 | 3 359 | 3 359 | 500 | - | - |
| Housing | | 13 331 | 3 063 | 3 356 | 4 517 | 16 | 16 | 16 | 49 000 | 45 600 | - |
| Health | | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 9 415 | 5 016 | 2 706 | 11 711 | 12 925 | 12 925 | 12 925 | 13 549 | 7 267 | 7 210 |
| Planning and development | | 9 372 | 3 412 | 264 | 5 711 | 6 925 | 6 925 | 6 925 | 130 | - | - |
| Road transport | | 43 | 1 604 | 2 442 | 6 000 | 6 000 | 6 000 | 6 000 | 13 419 | 7 267 | 7 210 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 5 837 | 31 595 | 38 895 | 41 835 | 41 290 | 41 290 | 41 290 | 48 095 | 48 555 | 47 283 |
| Energy sources | | 3 600 | 4 363 | 6 532 | 7 450 | 10 163 | 10 163 | 10 163 | 1 500 | - | - |
| Water management | | 1 972 | 6 388 | 9 785 | 18 775 | 15 836 | 15 836 | 15 836 | 8 661 | 14 646 | 15 303 |
| Waste water management | | 262 | 7 848 | 19 567 | 1 625 | 7 902 | 7 902 | 7 902 | 13 610 | 24 614 | 22 248 |
| Waste management | | 3 | 12 997 | 3 011 | 13 986 | 7 390 | 7 390 | 7 390 | 24 325 | 9 295 | 9 731 |
| Other | | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | 3 | 30 253 | 41 662 | 53 751 | 78 459 | 73 864 | 73 864 | 73 864 | 115 217 | 101 422 | 54 493 |
| Funded by: | | | | | | | | | | | |
| National Government | | 12 124 | 17 601 | 25 141 | 29 014 | 22 300 | 22 300 | 22 300 | 25 669 | 55 822 | 54 493 |
| Provincial Government | | 13 219 | 8 679 | 12 640 | 10 834 | 11 597 | 11 597 | 11 597 | 53 928 | 45 600 | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 25 343 | 26 280 | 37 781 | 39 848 | 33 896 | 33 896 | 33 896 | 79 596 | 101 422 | 54 493 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 4 910 | 15 383 | 15 970 | 38 611 | 39 968 | 39 968 | 39 968 | 35 621 | - | - |
| Total Capital Funding | 7 | 30 253 | 41 662 | 53 751 | 78 459 | 73 864 | 73 864 | 73 864 | 115 217 | 101 422 | 54 493 |

WC012 Cederberg - Table A6 Budgeted Financial Position

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash and cash equivalents | 1 | 28 778 | 61 258 | 104 598 | 37 066 | 87 181 | 87 181 | 87 181 | 87 690 | 126 200 | 161 884 |
| Short term Investments | 2 | - | - | - | - | - | - | - | - | - | - |
| Trade and other receivables from exchange transactions | 3 | 29 503 | 34 947 | 39 002 | 46 374 | 46 147 | 46 147 | 46 147 | 47 316 | 50 439 | 53 908 |
| Receivables from non-exchange transactions | 3 | 8 090 | 13 217 | 13 971 | 19 216 | 17 061 | 17 061 | 17 061 | 17 486 | 17 927 | 18 384 |
| Current portion of non-current receivables | 4 | - | - | - | 1 296 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 |
| Inventory | 5 | 1 047 | 1 173 | 1 329 | 1 173 | 1 329 | 1 329 | 1 329 | 1 329 | 1 329 | 1 329 |
| VAT Receivable | 6 | 4 510 | 5 038 | 3 052 | 2 546 | 3 052 | 3 052 | 3 052 | 3 052 | 3 052 | 3 052 |
| Other current assets | 7 | 7 098 | 7 451 | 8 176 | - | - | - | - | - | - | - |
| Total current assets | | 79 026 | 123 084 | 170 127 | 107 671 | 156 107 | 156 107 | 156 107 | 158 210 | 200 284 | 239 895 |
| Non current assets | | | | | | | | | | | |
| Investments | 8 | - | - | - | - | - | - | - | - | - | - |
| Investment property | 9 | 74 313 | 74 265 | 73 790 | 74 159 | 73 741 | 73 741 | 73 741 | 73 692 | 73 643 | 73 594 |
| Property, plant and equipment | 10 | 682 314 | 606 140 | 629 107 | 706 744 | 666 402 | 666 402 | 666 402 | 744 129 | 805 518 | 819 159 |
| Biological assets | 11 | - | - | - | - | - | - | - | - | - | - |
| Living resources | 12 | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | 13 | - | - | - | - | - | - | - | - | - | - |
| Intangible assets | 14 | 844 | 706 | 499 | 115 | 346 | 346 | 346 | 195 | 102 | 54 |
| Trade and other receivables from exchange transactions | 15 | 563 | 3 555 | 3 476 | 1 600 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 |
| Non-current receivables from non-exchange transactions | 15 | (128) | (659) | (802) | - | - | - | - | - | - | - |
| Other non-current assets | 16 | - | - | - | - | - | - | - | - | - | - |
| Total non current assets | | 757 906 | 684 008 | 706 070 | 782 618 | 741 825 | 741 825 | 741 825 | 819 353 | 880 600 | 894 143 |
| TOTAL ASSETS | | 836 932 | 807 091 | 876 197 | 890 288 | 897 933 | 897 933 | 897 933 | 977 563 | 1 080 883 | 1 134 038 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | 17 | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | 18 | 1 942 | 1 969 | 476 | 13 706 | 13 706 | 13 706 | 13 706 | - | - | - |
| Consumer deposits | 19 | 2 920 | 3 177 | 3 350 | 3 338 | 3 424 | 3 424 | 3 424 | 3 598 | 3 772 | 3 946 |
| Trade and other payables from exchange transactions | 20 | 87 923 | 65 803 | 62 735 | 54 713 | 49 763 | 49 763 | 49 763 | 49 687 | 49 611 | 49 535 |
| Trade and other payables from non-exchange transactions | 21 | 11 849 | 16 426 | 12 831 | (698) | - | - | - | - | - | - |
| Provision | 22 | 10 502 | 15 931 | 13 729 | 15 374 | 15 113 | 15 113 | 15 113 | 16 560 | 18 161 | 19 926 |
| VAT Payable | 23 | 127 | 28 | 21 816 | 28 | 21 816 | 21 816 | 21 816 | 21 816 | 21 816 | 21 816 |
| Other current liabilities | 24 | 2 113 | 2 024 | 2 342 | 3 000 | 2 857 | 2 857 | 2 857 | 3 286 | 3 286 | 3 286 |
| Total current liabilities | | 117 376 | 105 357 | 117 279 | 89 460 | 106 679 | 106 679 | 106 679 | 94 947 | 96 646 | 98 509 |
| Non current liabilities | | | | | | | | | | | |
| Financial liabilities | 25 | 16 529 | 476 | - | - | - | - | - | - | - | - |
| Provision | 26 | 52 681 | 61 033 | 70 741 | 72 437 | 77 120 | 77 120 | 77 120 | 84 079 | 91 678 | 99 967 |
| Long term portion of trade payables | 27 | - | 26 148 | 13 706 | - | - | - | - | - | - | - |
| Other non-current liabilities | 28 | 33 639 | 35 509 | 42 282 | 44 257 | 46 838 | 46 838 | 46 838 | 51 136 | 56 414 | 62 297 |
| Total non current liabilities | | 102 849 | 123 166 | 126 729 | 116 694 | 123 958 | 123 958 | 123 958 | 135 215 | 148 092 | 162 264 |
| TOTAL LIABILITIES | | 220 225 | 228 523 | 244 008 | 206 154 | 230 638 | 230 638 | 230 638 | 230 162 | 244 738 | 260 773 |
| NET ASSETS | | 616 707 | 578 568 | 632 188 | 684 134 | 667 295 | 667 295 | 667 295 | 747 400 | 836 145 | 873 265 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated surplus/(deficit) | 29 | 616 707 | 578 568 | 632 188 | 684 134 | 667 295 | 667 295 | 667 295 | 747 400 | 836 145 | 873 265 |
| Reserves and funds | 30 | - | - | - | - | - | - | - | - | - | - |
| Other | 31 | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 32 | 616 707 | 578 568 | 632 188 | 684 134 | 667 295 | 667 295 | 667 295 | 747 400 | 836 145 | 873 265 |

WC012 Cederberg - Table A7 Budgeted Cash Flows

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates | | 63 298 | 66 481 | 71 202 | 70 911 | 76 984 | 76 984 | 76 984 | 80 479 | 83 135 | 85 796 |
| Service charges | | 161 343 | 177 381 | 207 250 | 227 229 | 231 893 | 231 893 | 231 893 | 254 217 | 273 287 | 303 687 |
| Other revenue | | 12 386 | 21 725 | 23 595 | 22 053 | 23 832 | 23 832 | 23 832 | 23 597 | 24 468 | 25 350 |
| Transfers and Subsidies - Operational | 1 | 112 772 | 117 607 | 101 344 | 109 882 | 106 981 | 106 981 | 106 981 | 103 678 | 158 784 | 152 521 |
| Transfers and Subsidies - Capital | 1 | 25 343 | 26 280 | 37 781 | 39 848 | 23 882 | 23 882 | 23 882 | 79 596 | 101 422 | 54 493 |
| Interest | | 5 319 | 8 494 | 12 537 | 11 787 | 13 118 | 13 118 | 13 118 | 13 077 | 13 180 | 13 289 |
| Dividends | | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | (324 634) | (336 781) | (354 109) | (412 568) | (419 510) | (419 510) | (419 510) | (438 459) | (513 862) | (544 457) |
| Finance charges | | (3 907) | (497) | (228) | (84) | (100) | (100) | (100) | (65) | (67) | (69) |
| Transfers and Subsidies | 1 | (728) | (198) | (164) | (750) | (755) | (755) | (755) | (1 100) | (1 136) | (1 173) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 51 191 | 80 491 | 99 208 | 68 308 | 56 325 | 56 325 | 56 325 | 115 021 | 139 209 | 89 436 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | 70 | 697 | 3 348 | 400 | 400 | 400 | 400 | 532 | 549 | 567 |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (Greater than 90 days) and Long Term Investments | | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Capital assets | | (30 829) | (46 970) | (57 475) | (78 459) | (73 864) | (73 864) | (73 864) | (115 217) | (101 422) | (54 493) |
| Retention (Capital) | | - | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (30 759) | (46 273) | (54 127) | (78 059) | (73 464) | (73 464) | (73 464) | (114 686) | (100 873) | (53 926) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | 256 | 203 | 228 | 170 | 198 | 198 | 198 | 174 | 174 | 174 |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | (3 726) | (1 941) | (1 969) | (476) | (476) | (476) | (476) | - | - | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (3 470) | (1 738) | (1 741) | (306) | (278) | (278) | (278) | 174 | 174 | 174 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | | | | | | | | | |
| Cash/cash equivalents at the year begin: | 2 | 11 815 | 28 778 | 61 258 | 47 123 | 104 598 | 104 598 | 104 598 | 87 181 | 87 690 | 126 200 |
| Cash/cash equivalents at the year end: | 2 | 28 778 | 61 258 | 104 598 | 37 066 | 87 181 | 87 181 | 87 181 | 87 690 | 126 200 | 161 884 |

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Cash and investments available | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 28 778 | 61 258 | 104 598 | 37 066 | 87 181 | 87 181 | 87 181 | 87 690 | 126 200 | 161 884 |
| Other current investments > 90 days | | - | - | - | - | - | - | - | - | - | - |
| Non current Investments | 1 | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | | 28 778 | 61 258 | 104 598 | 37 066 | 87 181 | 87 181 | 87 181 | 87 690 | 126 200 | 161 884 |
| Application of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | | 11 849 | 16 426 | 12 831 | (698) | - | - | - | - | - | - |
| Unspent borrowing | | - | - | - | - | - | - | - | - | - | - |
| Statutory requirements | 2 | - | - | - | - | - | - | - | - | - | - |
| Other working capital requirements | 3 | 74 501 | 50 106 | 46 573 | 32 985 | 29 685 | 29 685 | 29 685 | (8 435) | (11 814) | (15 734) |
| Other provisions | | - | - | - | - | - | - | - | - | - | - |
| Long term investments committed | 4 | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 5 | - | - | - | - | - | - | - | - | - | - |
| Total Application of cash and investments: | | 86 350 | 66 532 | 59 404 | 32 287 | 29 685 | 29 685 | 29 685 | (8 435) | (11 814) | (15 734) |
| Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits | | (57 573) | (5 274) | 45 194 | 4 779 | 57 496 | 57 496 | 57 496 | 96 125 | 138 014 | 177 618 |
| Creditors transferred to Debt Relief - Non-Current portion | | - | 26 148 | 13 706 | - | - | - | - | - | - | - |
| Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits | | (57 573) | 20 874 | 58 900 | 4 779 | 57 496 | 57 496 | 57 496 | 96 125 | 138 014 | 177 618 |

| | | | | | | | | | | |
|---|---|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|---------------|
| Total Upgrading of Existing Assets | 6 | 11 625 | 3 956 | 8 156 | 19 380 | 26 773 | 26 773 | 17 089 | 7 267 | 7 210 |
| Roads Infrastructure | | 9 356 | 3 430 | 2 702 | 11 671 | 12 864 | 12 864 | 12 939 | 7 267 | 7 210 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 1 565 | 259 | 5 356 | 2 250 | 2 250 | 2 250 | 1 500 | - | - |
| Water Supply Infrastructure | | 704 | 245 | - | 3 109 | 6 651 | 6 651 | 150 | - | - |
| Sanitation Infrastructure | | - | 22 | - | - | 1 200 | 1 200 | 2 000 | - | - |
| Solid Waste Infrastructure | | - | - | - | - | 1 300 | 1 300 | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 11 625 | 3 956 | 8 058 | 17 030 | 24 265 | 24 265 | 16 589 | 7 267 | 7 210 |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | 98 | 2 350 | 2 508 | 2 508 | 500 | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | 98 | 2 350 | 2 508 | 2 508 | 500 | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure | 4 | 30 253 | 41 662 | 53 751 | 78 459 | 73 864 | 73 864 | 115 217 | 101 422 | 54 493 |
| Roads Infrastructure | | 9 356 | 3 430 | 2 702 | 11 671 | 12 864 | 12 864 | 12 939 | 7 267 | 7 210 |
| Storm water Infrastructure | | - | - | 40 | 1 200 | 696 | 696 | - | - | - |
| Electrical Infrastructure | | 2 930 | 259 | 6 456 | 6 000 | 8 713 | 8 713 | 1 500 | - | - |
| Water Supply Infrastructure | | 3 182 | 6 864 | 12 785 | 23 292 | 15 764 | 15 764 | 55 061 | 60 246 | 15 303 |
| Sanitation Infrastructure | | 11 936 | 7 232 | 15 563 | - | 6 222 | 6 222 | 12 585 | 24 614 | 22 248 |
| Solid Waste Infrastructure | | - | - | - | 13 986 | 7 390 | 7 390 | 23 295 | 9 295 | 9 731 |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 27 403 | 17 784 | 37 547 | 56 148 | 51 649 | 51 649 | 105 380 | 101 422 | 54 493 |
| Community Facilities | | 1 317 | 530 | 4 883 | 14 986 | 13 902 | 13 902 | 450 | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | 1 223 | - | - |
| Community Assets | | 1 317 | 530 | 4 883 | 14 986 | 13 902 | 13 902 | 1 673 | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | 98 | 2 350 | 2 508 | 2 508 | 500 | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | 98 | 2 350 | 2 508 | 2 508 | 500 | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 245 | 1 262 | 997 | 950 | 753 | 753 | 40 | - | - |
| Furniture and Office Equipment | | 57 | 85 | 360 | 180 | 465 | 465 | 1 095 | - | - |
| Machinery and Equipment | | 1 231 | 3 256 | 2 243 | 1 875 | 2 821 | 2 821 | 3 556 | - | - |
| Transport Assets | | - | 18 745 | 7 623 | 1 970 | 1 767 | 1 767 | 2 973 | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE - Asset class | | 30 253 | 41 662 | 53 751 | 78 459 | 73 864 | 73 864 | 115 217 | 101 422 | 54 493 |

| | | | | | | | | | | |
|--|----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 757 471 | 681 112 | 703 396 | 781 018 | 740 489 | 740 489 | 818 016 | 879 263 | 892 807 |
| Roads Infrastructure | | 97 389 | 90 352 | 87 587 | 95 529 | 94 624 | 94 624 | 102 004 | 103 723 | 105 299 |
| Storm water Infrastructure | | 19 945 | 24 409 | 23 885 | 24 958 | 24 178 | 24 178 | 23 521 | 22 864 | 22 207 |
| Electrical Infrastructure | | 122 590 | 66 670 | 69 372 | 73 539 | 73 880 | 73 880 | 71 212 | 67 150 | 63 171 |
| Water Supply Infrastructure | | 164 412 | 126 879 | 129 102 | 161 401 | 139 068 | 139 068 | 184 709 | 234 778 | 239 047 |
| Sanitation Infrastructure | | 158 727 | 159 951 | 172 213 | 165 768 | 167 224 | 167 224 | 172 161 | 188 741 | 202 277 |
| Solid Waste Infrastructure | | 7 792 | 7 658 | 7 717 | 16 299 | 11 409 | 11 409 | 30 783 | 35 495 | 41 149 |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 570 854 | 475 918 | 489 876 | 537 494 | 510 383 | 510 383 | 584 390 | 652 752 | 673 150 |
| Community Assets | | 71 955 | 71 587 | 75 574 | 94 785 | 88 472 | 88 472 | 89 185 | 88 219 | 87 253 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Investment properties | | 74 313 | 74 265 | 73 790 | 74 159 | 73 741 | 73 741 | 73 692 | 73 643 | 73 594 |
| Other Assets | | 11 428 | 11 295 | 9 625 | 13 677 | 11 695 | 11 695 | 12 038 | 11 873 | 11 708 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | 844 | 706 | 499 | 115 | 346 | 346 | 195 | 102 | 54 |
| Computer Equipment | | 1 102 | 1 989 | 2 589 | 3 403 | 2 949 | 2 949 | 2 634 | 2 293 | 1 975 |
| Furniture and Office Equipment | | 4 259 | 3 890 | 2 608 | 3 060 | 2 519 | 2 519 | 2 813 | 1 802 | 900 |
| Machinery and Equipment | | 4 008 | 5 722 | 5 819 | 9 535 | 7 858 | 7 858 | 9 803 | 7 443 | 5 117 |
| Transport Assets | | 9 309 | 26 320 | 32 169 | 35 372 | 31 680 | 31 680 | 32 421 | 30 291 | 28 210 |
| Land | | 9 398 | 9 419 | 10 846 | 9 419 | 10 846 | 10 846 | 10 846 | 10 846 | 10 846 |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 757 471 | 681 112 | 703 396 | 781 018 | 740 489 | 740 489 | 818 016 | 879 263 | 892 807 |
| EXPENDITURE OTHER ITEMS | | 77 070 | 72 184 | 64 843 | 73 043 | 78 776 | 78 776 | 83 735 | 88 131 | 91 467 |
| Depreciation | 7 | 49 615 | 42 207 | 33 693 | 33 534 | 36 371 | 36 371 | 37 690 | 40 175 | 40 949 |
| Repairs and Maintenance by Asset Class | 3 | 27 455 | 29 976 | 31 150 | 39 509 | 42 405 | 42 405 | 46 045 | 47 956 | 50 518 |
| Roads Infrastructure | | 6 664 | 7 928 | 8 536 | 10 004 | 11 511 | 11 511 | 13 454 | 14 266 | 15 128 |
| Storm water Infrastructure | | 869 | 684 | 673 | 712 | 775 | 775 | 330 | 341 | 352 |
| Electrical Infrastructure | | 797 | 668 | 1 584 | 2 625 | 3 114 | 3 114 | 2 470 | 2 550 | 2 632 |
| Water Supply Infrastructure | | 1 140 | 1 101 | 1 226 | 1 270 | 1 581 | 1 581 | 1 305 | 1 350 | 1 395 |
| Sanitation Infrastructure | | 5 223 | 5 655 | 4 859 | 6 601 | 6 851 | 6 851 | 6 873 | 7 258 | 7 663 |
| Solid Waste Infrastructure | | 582 | 688 | 124 | 985 | 1 055 | 1 055 | 1 100 | 1 138 | 1 178 |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 15 275 | 16 724 | 17 002 | 22 197 | 24 887 | 24 887 | 25 532 | 26 904 | 28 347 |
| Community Facilities | | 6 623 | 6 960 | 6 878 | 8 520 | 8 293 | 8 293 | 10 255 | 10 564 | 11 274 |
| Sport and Recreation Facilities | | 1 302 | 1 226 | 1 487 | 1 723 | 2 068 | 2 068 | 2 565 | 2 515 | 2 640 |
| Community Assets | | 7 924 | 8 186 | 8 364 | 10 243 | 10 361 | 10 361 | 12 819 | 13 079 | 13 914 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | 19 | 65 | 554 | 1 208 | 507 | 507 | 1 107 | 1 146 | 1 184 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | 19 | 65 | 554 | 1 208 | 507 | 507 | 1 107 | 1 146 | 1 184 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 59 | 151 | 122 | 210 | 194 | 194 | 206 | 213 | 220 |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | 74 | 3 | 4 | 587 | 383 | 383 | 291 | 300 | 310 |
| Transport Assets | | 4 104 | 4 848 | 5 103 | 5 064 | 6 072 | 6 072 | 6 089 | 6 314 | 6 543 |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE OTHER ITEMS | | 77 070 | 72 184 | 64 843 | 73 043 | 78 776 | 78 776 | 83 735 | 88 131 | 91 467 |
| <i>Renewal and upgrading of Existing Assets as % of total capex</i> | | 42.5% | 10.1% | 24.7% | 28.5% | 44.9% | 44.9% | 16.3% | 7.2% | 13.2% |
| <i>Renewal and upgrading of Existing Assets as % of deprecn</i> | | 25.9% | 10.0% | 39.4% | 66.6% | 91.1% | 91.1% | 49.8% | 18.1% | 17.6% |
| <i>R&M as a % of PPE & Investment Property</i> | | 3.6% | 4.4% | 4.4% | 5.1% | 5.7% | 5.7% | 5.6% | 5.5% | 5.7% |
| <i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i> | | 5.3% | 5.0% | 6.3% | 7.9% | 10.2% | 10.2% | 7.9% | 6.3% | 6.5% |

WC012 Cederberg - Table A10 Basic service delivery measurement

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------|----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Household service targets | 1 | | | | | | | | | |
| Water: | | | | | | | | | | |
| Piped water inside dwelling | | 6 034 | 6 011 | 6 047 | 6 042 | 6 042 | 6 042 | 6 042 | 6 042 | 6 042 |
| Piped water inside yard (but not in dwelling) | | - | - | - | - | - | - | - | - | - |
| Using public tap (at least min.service level) | 2 | - | - | - | - | - | - | - | - | - |
| Other water supply (at least min.service level) | 4 | - | - | - | - | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | | 6 034 | 6 011 | 6 047 | 6 042 | 6 042 | 6 042 | 6 042 | 6 042 | 6 042 |
| Using public tap (< min.service level) | 3 | - | - | - | - | - | - | - | - | - |
| Other water supply (< min.service level) | 4 | - | - | - | - | - | - | - | - | - |
| No water supply | | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 6 034 | 6 011 | 6 047 | 6 042 | 6 042 | 6 042 | 6 042 | 6 042 | 6 042 |
| Sanitation/sewerage: | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 5 148 | 5 154 | 5 172 | 5 171 | 5 171 | 5 171 | 5 171 | 5 171 | 5 171 |
| Flush toilet (with septic tank) | | - | - | - | - | - | - | - | - | - |
| Chemical toilet | | - | - | - | - | - | - | - | - | - |
| Pit toilet (ventilated) | | - | - | - | - | - | - | - | - | - |
| Other toilet provisions (> min.service level) | | - | - | - | - | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | | 5 148 | 5 154 | 5 172 | 5 171 | 5 171 | 5 171 | 5 171 | 5 171 | 5 171 |
| Bucket toilet | | - | - | - | - | - | - | - | - | - |
| Other toilet provisions (< min.service level) | | - | - | - | - | - | - | - | - | - |
| No toilet provisions | | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 5 148 | 5 154 | 5 172 | 5 171 | 5 171 | 5 171 | 5 171 | 5 171 | 5 171 |
| Energy: | | | | | | | | | | |
| Electricity (at least min.service level) | | 419 | 383 | 371 | 373 | 373 | 373 | 373 | 373 | 373 |
| Electricity - prepaid (min.service level) | | 7 977 | 8 109 | 7 017 | 7 440 | 7 440 | 7 440 | 7 440 | 7 440 | 7 440 |
| <i>Minimum Service Level and Above sub-total</i> | | 8 396 | 8 492 | 7 388 | 7 813 | 7 813 | 7 813 | 7 813 | 7 813 | 7 813 |
| Electricity (< min.service level) | | - | - | - | - | - | - | - | - | - |
| Electricity - prepaid (< min. service level) | | - | - | - | - | - | - | - | - | - |
| Other energy sources | | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 8 396 | 8 492 | 7 388 | 7 813 | 7 813 | 7 813 | 7 813 | 7 813 | 7 813 |
| Refuse: | | | | | | | | | | |
| Removed at least once a week | | 5 953 | 6 003 | 6 000 | 6 010 | 6 010 | 6 010 | 6 010 | 6 010 | 6 010 |
| <i>Minimum Service Level and Above sub-total</i> | | 5 953 | 6 003 | 6 000 | 6 010 | 6 010 | 6 010 | 6 010 | 6 010 | 6 010 |
| Removed less frequently than once a week | | - | - | - | - | - | - | - | - | - |
| Using communal refuse dump | | - | - | - | - | - | - | - | - | - |
| Using own refuse dump | | - | - | - | - | - | - | - | - | - |
| Other rubbish disposal | | - | - | - | - | - | - | - | - | - |
| No rubbish disposal | | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 5 953 | 6 003 | 6 000 | 6 010 | 6 010 | 6 010 | 6 010 | 6 010 | 6 010 |
| Households receiving Free Basic Service | 7 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 1 675 | 1 320 | 2 244 | 2 244 | 2 394 | 2 394 | 2 196 | 2 196 | 2 196 |
| Sanitation (free minimum level service) | | 1 640 | 1 305 | 2 292 | 2 145 | 2 394 | 2 394 | 2 145 | 2 145 | 2 145 |
| Electricity/other energy (50kwh per household per month) | | 1 546 | 1 223 | 2 289 | 2 077 | 2 325 | 2 325 | 2 077 | 2 077 | 2 077 |
| Refuse (removed at least once a week) | | 1 673 | 1 318 | 2 355 | 2 191 | 2 394 | 2 394 | 2 191 | 2 191 | 2 191 |
| Informal Settlements | | - | - | - | - | - | - | - | - | - |
| Cost of Free Basic Services provided - Formal Settlements (R'000) | | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | (2 389) | (1 864) | (3 301) | (4 269) | (4 053) | (4 053) | (4 053) | (4 195) | (4 333) |
| Sanitation (free sanitation service to indigent households) | | (3 647) | (3 009) | (4 999) | (6 457) | (6 121) | (6 121) | (6 121) | (6 335) | (6 543) |
| Electricity/other energy (50kwh per indigent household per month) | | (2 076) | (1 324) | (2 363) | (3 308) | (3 232) | (3 232) | (3 232) | (3 524) | (3 836) |
| Refuse (removed once a week for indigent households) | | (578) | (1 933) | (3 421) | (4 430) | (4 208) | (4 208) | (4 208) | (4 397) | (4 543) |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | | | | | | | | | |
| Total cost of FBS provided | 8 | (8 690) | (8 131) | (14 084) | (18 464) | (17 614) | (17 614) | (17 614) | (18 451) | (19 255) |
| Highest level of free service provided per household | | | | | | | | | | |
| Property rates (R value threshold) | | | | | | | | | | |
| Water (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (Rand per household per month) | | | | | | | | | | |
| Electricity (kwh per household per month) | | | | | | | | | | |
| Refuse (average litres per week) | | | | | | | | | | |
| Revenue cost of subsidised services provided (R'000) | 9 | | | | | | | | | |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) | | | | | | | | | | |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA | | (8 124) | (8 522) | (8 811) | (9 263) | (9 498) | (9 498) | (9 498) | (9 717) | (10 036) |
| Water (in excess of 6 kilolitres per indigent household per month) | | - | - | - | - | - | - | - | - | - |
| Sanitation (in excess of free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | - | - | - | - | - | - | - | - | - |
| Refuse (in excess of one removal a week for indigent households) | | - | - | - | - | - | - | - | - | - |
| Municipal Housing - rental rebates | | | | | | | | | | |
| Housing - top structure subsidies | | | | | | | | | | |
| Other | 6 | | | | | | | | | |
| Total revenue cost of subsidised services provided | | (8 124) | (8 522) | (8 811) | (9 263) | (9 498) | (9 498) | (9 498) | (9 717) | (10 036) |

| | | | | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Property, Plant and Equipment | - | - | 412 | - | - | - | - | - | - | - | - | - |
| Total Disposal of Fixed and Intangible Assets | - | - | 1 428 | 400 | 400 | 400 | 400 | 532 | 549 | 567 | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt waived | - | - | 12 188 | 12 188 | 12 188 | 12 188 | 12 188 | 12 188 | - | - | - | - |
| Discontinued Operations and Disposals of Non-current Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - | - | - | - | - | - | - |
| Fair value assessment - Water stock | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase to net-realizable Value | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Inventory | - | - | - | - | - | - | - | - | - | - | - | - |
| Fair Value Adjustment | - | - | - | - | - | - | - | - | - | - | - | - |
| Actuarial Assessments | - | - | - | - | - | - | - | - | - | - | - | - |
| Leave Gratuity | - | - | - | - | - | - | - | - | - | - | - | - |
| Long Service Awards | 626 | 375 | - | 380 | 375 | 375 | 375 | 375 | 375 | 375 | 375 | 375 |
| Medical | 6 720 | 1 671 | - | 1 680 | 2 813 | 2 813 | 2 813 | 2 813 | 2 813 | 2 813 | 2 813 | 2 813 |
| Pension Funds | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Actuarial Assessments | 7 346 | 2 046 | - | 2 060 | 3 188 | 3 188 | 3 188 | 3 188 | 3 188 | 3 188 | 3 188 | 3 188 |
| Biological Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest rate Swaps | - | - | - | - | - | - | - | - | - | - | - | - |
| Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments | - | 7 534 | 701 | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Living resources | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Fair Value Adjustment | 7 346 | 9 580 | 701 | 2 060 | 3 189 | 3 189 | 3 189 | 3 189 | 3 189 | 3 189 | 3 189 | 3 189 |
| Foreign Exchange | - | - | - | - | - | - | - | 76 | 76 | 76 | 76 | 76 |
| Contributions to Provisions for landfill sites | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Other Gains | 7 346 | 9 580 | 12 889 | 14 248 | 15 377 | 15 377 | 15 377 | 15 453 | 3 265 | 3 265 | 3 265 | 3 265 |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue | 388 842 | 449 615 | 503 674 | 514 610 | 539 630 | 539 630 | 539 630 | 558 306 | 626 268 | 626 268 | 656 480 | 656 480 |
| EXPENDITURE ITEMS: | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | - | - |
| Salaries and Allowances | - | - | - | - | - | - | - | - | - | - | - | - |
| Basic Salary | 80 709 | 83 623 | 88 206 | 106 015 | 103 330 | 103 330 | 103 330 | 116 953 | 121 931 | 129 940 | 129 940 | 129 940 |
| Bonuses | 6 241 | 6 365 | 6 791 | 8 016 | 7 004 | 7 004 | 7 004 | 8 874 | 9 499 | 10 168 | 10 168 | 10 168 |
| Allowance | - | - | - | - | - | - | - | - | - | - | - | - |
| Accommodation, Travel and Incidental | - | - | - | - | - | - | - | - | - | - | - | - |
| Cellular and Telephone | 513 | 505 | 523 | 607 | 515 | 515 | 515 | 531 | 565 | 601 | 601 | 601 |
| Housing Benefits | 359 | 340 | 598 | 365 | 286 | 286 | 286 | 295 | 316 | 338 | 338 | 338 |
| Non-pensionable | - | - | - | - | - | - | - | - | - | - | - | - |
| Travel or Motor Vehicle | 6 526 | 7 269 | 7 070 | 7 897 | 7 508 | 7 508 | 7 508 | 8 714 | 9 319 | 9 966 | 9 966 | 9 966 |
| Voluntary Work | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Allowance | 7 398 | 8 113 | 8 191 | 8 869 | 8 309 | 8 309 | 8 309 | 9 540 | 10 200 | 10 905 | 10 905 | 10 905 |
| Service Related Benefits | - | - | - | - | - | - | - | - | - | - | - | - |
| Acting | - | - | - | - | 286 | 286 | 286 | 523 | 560 | 600 | 600 | 600 |
| Bonus | (132) | 507 | 393 | - | - | - | - | 508 | 544 | 582 | 582 | 582 |
| Danger Allowance | - | - | - | - | - | - | - | - | - | - | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - | - | - | - |
| Fire Brigade | - | - | - | - | - | - | - | - | - | - | - | - |
| In-kind Benefits | - | - | - | - | - | - | - | - | - | - | - | - |
| Leave Pay | 571 | 1 704 | 1 738 | 1 297 | 1 892 | 1 892 | 1 892 | 2 033 | 2 187 | 2 351 | 2 351 | 2 351 |
| Lifeguard/Duty Squads | - | - | - | - | - | - | - | - | - | - | - | - |
| Long Service Award | 532 | 493 | 504 | 562 | 563 | 563 | 563 | 620 | 683 | 752 | 752 | 752 |
| Overtime | 4 024 | 4 841 | 5 023 | 5 912 | 6 854 | 6 854 | 6 854 | 7 304 | 7 819 | 8 370 | 8 370 | 8 370 |
| Scarcity | 389 | 454 | 481 | 513 | 513 | 513 | 513 | 528 | 566 | 605 | 605 | 605 |
| Standby Allowance | 2 879 | 3 595 | 4 140 | 4 527 | 5 180 | 5 180 | 5 180 | 5 521 | 5 910 | 6 326 | 6 326 | 6 326 |
| Tools Allowance | - | - | - | - | - | - | - | - | - | - | - | - |
| Uniform-Special-Protective Clothing | - | - | - | - | - | - | - | - | - | - | - | - |
| Leave gratuity | - | - | - | - | - | - | - | - | - | - | - | - |
| Long Term Service Award | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Service Related Benefits | 8 264 | 11 594 | 12 280 | 12 821 | 15 288 | 15 288 | 15 288 | 17 038 | 18 269 | 19 586 | 19 586 | 19 586 |
| Total Salaries and Allowances | 102 612 | 109 695 | 115 467 | 135 721 | 133 932 | 133 932 | 133 932 | 152 404 | 159 899 | 170 999 | 170 999 | 170 999 |
| Social Contributions | - | - | - | - | - | - | - | - | - | - | - | - |
| Bargaining Council | 42 | 44 | 46 | 55 | 53 | 53 | 53 | 63 | 67 | 72 | 72 | 72 |
| Group Life Insurance | 1 735 | 1 782 | 1 902 | 2 294 | 2 211 | 2 211 | 2 211 | 2 571 | 3 052 | 2 945 | 2 945 | 2 945 |
| Medical | 4 454 | 4 297 | 5 016 | 7 264 | 5 842 | 5 842 | 5 842 | 6 682 | 7 151 | 7 652 | 7 652 | 7 652 |
| Pension | 12 808 | 13 032 | 13 935 | 16 965 | 16 071 | 16 071 | 16 071 | 18 597 | 19 903 | 21 300 | 21 300 | 21 300 |
| Unemployment Insurance | 683 | 671 | 678 | 827 | 742 | 742 | 742 | 868 | 913 | 978 | 978 | 978 |
| Total Social Contributions | 19 722 | 19 825 | 21 578 | 27 405 | 24 919 | 24 919 | 24 919 | 28 781 | 31 087 | 32 947 | 32 947 | 32 947 |
| Post-retirement Benefit | - | - | - | - | - | - | - | - | - | - | - | - |
| Medical | 2 154 | 1 300 | 1 343 | 1 507 | 1 718 | 1 718 | 1 718 | 1 909 | 2 121 | 2 357 | 2 357 | 2 357 |
| Other Benefits | - | - | - | - | - | - | - | - | - | - | - | - |
| Pension | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Post-retirement Benefit | 2 154 | 1 300 | 1 343 | 1 507 | 1 718 | 1 718 | 1 718 | 1 909 | 2 121 | 2 357 | 2 357 | 2 357 |
| Sub-Total | 124 488 | 130 819 | 138 386 | 164 632 | 160 570 | 160 570 | 160 570 | 183 094 | 193 107 | 205 903 | 205 903 | 205 903 |
| Less: Employees costs capitalised to PPE | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Employee Related Cost | 124 488 | 130 819 | 138 386 | 164 632 | 160 570 | 160 570 | 160 570 | 183 094 | 193 107 | 205 903 | 205 903 | 205 903 |
| Remuneration of Councillors | - | - | - | - | - | - | - | - | - | - | - | - |
| Allowances and Service Related Benefits | - | - | - | - | - | - | - | - | - | - | - | - |
| Basic Salary | - | - | - | - | - | - | - | - | - | - | - | - |
| Cell phone Allowance | 421 | 386 | 406 | 415 | 475 | 475 | 475 | 503 | 528 | 555 | 555 | 555 |
| Housing Allowance | - | - | - | - | - | - | - | - | - | - | - | - |
| In-kind Benefits | - | - | - | - | - | - | - | - | - | - | - | - |
| Market Related Non-pensionable Allowance | - | - | - | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | 140 | 240 | 190 | 252 | 480 | 480 | 480 | 258 | 271 | 285 | 285 | 285 |
| Office-bearer Allowance | 4 795 | 5 306 | 5 621 | 6 020 | 5 419 | 5 419 | 5 419 | 5 804 | 6 095 | 6 399 | 6 399 | 6 399 |
| Out of pocket Expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| Travelling Allowance | - | - | - | - | - | - | - | - | - | - | - | - |
| Use of Personal Facilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Allowances and Service Related Benefits | 5 356 | 5 931 | 6 218 | 6 686 | 6 374 | 6 374 | 6 374 | 6 566 | 6 894 | 7 239 | 7 239 | 7 239 |
| Social Contributions | - | - | - | - | - | - | - | - | - | - | - | - |
| Medial Aid Benefits | 87 | 84 | 104 | 110 | 139 | 139 | 139 | 150 | 158 | 166 | 166 | 166 |
| Pension Fund Contributions | 255 | 66 | 33 | 35 | 121 | 121 | 121 | 131 | 138 | 145 | 145 | 145 |
| Total Social Contributions | 342 | 150 | 137 | 145 | 260 | 260 | 260 | 281 | 295 | 310 | 310 | 310 |
| Total Remuneration of Councillors | 5 698 | 6 081 | 6 355 | 6 831 | 6 634 | 6 634 | 6 634 | 6 847 | 7 189 | 7 549 | 7 549 | 7 549 |
| Bulk Purchases - Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| ESKOM | 92 504 | 105 503 | 124 217 | 141 209 | 148 477 | 148 477 | 148 477 | 161 484 | 175 743 | 199 468 | 199 468 | 199 468 |
| Independent Power Producers | - | - | - | - | - | - | - | - | - | - | - | - |
| Green Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Green Charges | - | - | - | - | - | - | - | - | - | - | - | - |
| Green Rights and Certificates | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Green Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Renewable, Cogen, etc | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Independent Power Producers | - | - | - | - | - | - | - | - | - | - | - | - |
| Self Generation | - | - | - | - | - | - | - | - | - | - | - | - |
| Capitalisation Electricity Costs (Credit Account) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Bulk Purchases - Electricity | 92 504 | | | | | | | | | | | |

| | | | | | | | | | | |
|---|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| Contributions to Provisions for landfill sites | - | - | - | - | - | - | - | - | - | - |
| Total Other Losses | - | - | 2 989 | 2 060 | 3 188 | 3 188 | 3 188 | 3 188 | 3 188 | 3 188 |
| Total Expenditure | 408 695 | 445 615 | 476 189 | 514 020 | 538 419 | 538 419 | 538 419 | 557 798 | 638 945 | 673 852 |
| Surplus/(Deficit) | (19 852) | 4 000 | 27 485 | 590 | 1 211 | 1 211 | 1 211 | 509 | (12 677) | (17 373) |
| Transfers and subsidies - capital (monetary allocations) | | | | | | | | | | |
| Departmental Agencies and Accounts | - | - | - | - | - | - | - | - | - | - |
| District Municipalities | - | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | - | - | - | - | - | - | - | - | - | - |
| Higher Educational Institutions | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - |
| National Government | 12 124 | 17 782 | 25 141 | 29 014 | 22 300 | 22 300 | 22 300 | 25 669 | 55 822 | 54 493 |
| Non-Profit Institutions | - | - | - | - | - | - | - | - | - | - |
| Parent Municipality | - | - | - | - | - | - | - | - | - | - |
| Private Enterprises | - | - | - | - | - | - | - | - | - | - |
| Provincial Governments | 13 219 | 8 679 | 12 640 | 10 834 | 11 597 | 11 597 | 11 597 | 53 928 | 45 600 | - |
| Public Corporations | - | - | - | - | - | - | - | - | - | - |
| Total Transfers and subsidies - capital (monetary allocations) | 25 343 | 26 461 | 37 781 | 39 848 | 33 896 | 33 896 | 33 896 | 79 596 | 101 422 | 54 493 |
| Transfers and subsidies - capital (in-kind) | | | | | | | | | | |
| Departmental Agencies and Accounts | - | - | - | - | - | - | - | - | - | - |
| District Municipalities | - | 2 244 | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | - | - | - | - | - | - | - | - | - | - |
| Higher Educational Institutions | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - |
| Local Municipalities | - | - | - | - | - | - | - | - | - | - |
| National Government | - | - | - | - | - | - | - | - | - | - |
| Non-Profit Institutions | - | - | - | - | - | - | - | - | - | - |
| Parent Municipality | - | - | - | - | - | - | - | - | - | - |
| Private Enterprises | - | - | - | - | - | - | - | - | - | - |
| Provincial Governments | - | - | - | - | - | - | - | - | - | - |
| Public Corporations | - | 3 306 | - | - | - | - | - | - | - | - |
| Total Transfers and subsidies - capital (in-kind) | - | 5 550 | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |
| Income Tax | | | | | | | | | | |
| Continuing Operations | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Total Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidary Transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |
| Repairs and Maintenance by Expenditure Item | | | | | | | | | | |
| Employee related costs | 16 740 | 16 936 | 17 240 | 20 726 | 21 306 | 21 306 | 21 306 | 24 794 | 26 542 | 28 411 |
| Inventory consumed | 3 820 | 4 959 | 5 745 | 7 418 | 8 308 | 8 308 | 8 308 | 8 507 | 8 786 | 9 067 |
| Contracted Services | 5 105 | 6 717 | 6 412 | 8 392 | 9 617 | 9 617 | 9 617 | 9 725 | 9 502 | 9 806 |
| Operational Cost and Other Cost | 1 790 | 1 365 | 1 753 | 2 973 | 3 173 | 3 173 | 3 173 | 3 019 | 3 126 | 3 235 |
| Total Repairs and Maintenance Expenditure | 27 455 | 29 976 | 31 150 | 39 509 | 42 405 | 42 405 | 42 405 | 46 045 | 47 956 | 50 518 |

WC012 Cederberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

| Description | Ref | 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 | Vote 7 - Public Safety | Vote 8 - Electricity | Vote 9 - Waste Management | Vote 10 - Waste Water Management | Vote 11 - Water | Vote 12 - Housing | Vote 13 - Road Transport | Vote 14 - Sports and Recreation | Total |
|--|-----|--------------------------------|--------------------------------------|--|---|---|--|------------------------|----------------------|---------------------------|----------------------------------|-----------------|-------------------|--------------------------|---------------------------------|---------|
| R thousand | 1 | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | - | - | - | - | - | - | - | 191 810 | - | - | - | - | - | - | 191 810 |
| Service charges - Water | | - | - | - | - | - | - | - | - | - | - | 36 166 | - | - | - | 36 166 |
| Service charges - Waste Water Management | | - | - | - | - | - | - | - | - | - | 16 470 | - | - | - | - | 16 470 |
| Service charges - Waste Management | | - | - | - | - | - | - | - | - | 15 337 | - | - | - | - | - | 15 337 |
| Sale of Goods and Rendering of Services | | - | - | 198 | 147 | 9 | 1 473 | 66 | - | 7 | - | - | - | - | 3 370 | 5 270 |
| Agency services | | - | - | - | - | - | - | 4 325 | - | - | - | - | - | - | - | 4 325 |
| Interest | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables (Exchange) | | - | - | 68 | - | - | - | - | 1 803 | 1 179 | 1 618 | 2 098 | - | - | - | 6 766 |
| Interest earned from Current and Non Current Assets | | - | - | 10 534 | - | - | - | - | - | - | - | - | - | - | - | 10 534 |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | - | - | - | 773 | 109 | - | 15 | - | 1 | - | - | - | - | 49 | 947 |
| Licences and permits | | - | - | - | - | - | - | 2 | - | - | - | - | - | - | - | 2 |
| Special rating levies | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | | - | - | - | - | - | 55 | - | - | - | - | - | - | - | - | 55 |
| Operational Revenue | | - | - | 76 | - | 268 | - | 50 | - | - | - | - | - | - | - | 394 |
| Non-Exchange Revenue | | | | | | | | | | | | | | | | |
| Property rates | | - | - | 83 139 | - | - | - | - | - | - | - | - | - | - | - | 83 139 |
| Surcharges and Taxes | | - | - | - | - | - | - | 700 | - | - | - | - | - | - | - | 700 |
| Fines, penalties and forfeits | | - | - | - | 4 | - | - | 57 392 | 151 | - | - | 1 | - | - | - | 57 548 |
| Licences or permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | | 60 917 | - | 2 100 | 8 754 | 157 | 1 097 | 157 | 5 646 | 5 791 | 7 900 | 4 684 | 5 491 | 891 | 94 | 103 678 |
| Interest earned from Receivables (Non-Exchange) | | - | - | 4 389 | - | - | - | - | - | - | - | - | - | - | - | 4 389 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue - Service Charges | | - | - | - | - | - | - | - | 2 687 | 651 | 614 | 840 | - | - | - | 4 792 |
| Gains on disposal of Fixed and Intangible Assets | | - | - | - | - | 532 | - | - | - | - | - | - | - | - | - | 532 |
| Other Gains | | - | - | 3 264 | - | - | - | - | 12 188 | 1 | - | - | - | - | - | 15 453 |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 60 917 | - | 103 768 | 9 678 | 1 074 | 2 625 | 62 708 | 214 285 | 22 967 | 26 602 | 43 789 | 5 491 | 891 | 3 512 | 558 306 |
| Expenditure | | | | | | | | | | | | | | | | |
| Employees related costs | | 229 | 7 181 | 29 054 | 13 438 | 24 466 | 10 987 | 18 071 | 13 298 | 12 417 | 10 324 | 17 442 | 2 229 | 9 752 | 14 208 | 183 094 |
| Remuneration of councillors | | 6 847 | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 847 |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | 161 484 | - | - | - | - | - | - | 161 484 |
| Inventory consumed | | 10 | 50 | 553 | 333 | 380 | 70 | 1 416 | 2 334 | 2 635 | 1 276 | 1 837 | - | 3 324 | 1 246 | 15 463 |
| Debt impairment | | - | - | 10 326 | - | - | - | 45 643 | (1 214) | 2 863 | 3 280 | 3 045 | - | - | - | 63 943 |
| Depreciation, amortisation and impairment | | 8 | 3 | 818 | 227 | 689 | 55 | 167 | 4 568 | 5 230 | 8 436 | 10 032 | 4 | 6 666 | 787 | 37 690 |
| Interest, Dividends and Rent on Land | | - | - | 12 470 | - | - | - | - | - | - | - | - | - | - | - | 12 470 |
| Contracted services | | - | 625 | 4 978 | 509 | 9 622 | 2 155 | 1 230 | 4 403 | 2 050 | 1 842 | 1 205 | 5 491 | 670 | 1 197 | 35 977 |
| Transfers and subsidies | | 350 | 750 | - | - | - | - | - | - | - | - | - | - | - | - | 1 100 |
| Irrecoverable debts written off | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | | 1 742 | 1 099 | 12 749 | 305 | 8 045 | 423 | 786 | 734 | 406 | 3 901 | 5 357 | 28 | 558 | 410 | 36 541 |
| Disposal of Fixed and Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | 3 188 | - | - | - | - | - | - | - | - | - | - | - | 3 188 |
| Total Expenditure | | 9 186 | 9 708 | 74 136 | 14 812 | 43 201 | 13 690 | 67 313 | 185 606 | 25 600 | 29 058 | 38 918 | 7 752 | 20 970 | 17 847 | 557 798 |
| Surplus/(Deficit) | | 51 731 | (9 708) | 29 632 | (5 134) | (42 127) | (11 065) | (4 605) | 28 678 | (2 633) | (2 456) | 4 872 | (2 261) | (20 079) | (14 336) | 509 |
| Transfers and subsidies - capital (monetary allocations) | | - | - | - | - | - | - | 1 043 | - | 9 295 | 10 435 | 3 261 | 49 000 | 5 939 | 623 | 79 596 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 51 731 | (9 708) | 29 632 | (5 134) | (42 127) | (11 065) | (3 562) | 28 678 | 6 662 | 7 979 | 8 132 | 46 739 | (14 140) | (13 712) | 80 105 |

WC012 Cederberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| ASSETS | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | |
| Cash and Cash Equivalents | | | | | | | | | | | |
| Call Deposits and Investments | | 22 455 | 51 234 | 93 295 | 25 763 | 75 878 | 75 878 | 75 878 | 76 387 | 114 897 | 150 581 |
| Cash at Bank | | 6 317 | 10 018 | 11 297 | 11 297 | 11 297 | 11 297 | 11 297 | 11 297 | 11 297 | 11 297 |
| Cash on Hand | | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Total Cash and Cash Equivalents | | 28 778 | 61 258 | 104 598 | 37 066 | 87 181 | 87 181 | 87 181 | 87 990 | 126 200 | 161 884 |
| Short term Investments | | | | | | | | | | | |
| Deposit Taking Institutions | | | | | | | | | | | |
| Trade and other receivables from exchange transactions | | | | | | | | | | | |
| Electricity | | 16 735 | 18 462 | 19 240 | 32 200 | 28 441 | 28 441 | 28 441 | 29 400 | 30 444 | 31 628 |
| Waste Management | | 11 482 | 11 764 | 13 491 | 17 992 | 16 779 | 16 779 | 16 779 | 19 954 | 23 233 | 26 618 |
| Waste Water Management | | 16 882 | 16 808 | 18 679 | 26 254 | 22 403 | 22 403 | 22 403 | 25 977 | 29 669 | 33 480 |
| Water | | 31 025 | 26 038 | 25 436 | 28 304 | 29 228 | 29 228 | 29 228 | 31 542 | 33 933 | 36 401 |
| Other trade receivables from exchange transactions | | 24 532 | 22 400 | 25 348 | 38 376 | 33 836 | 33 836 | 33 836 | 42 447 | 51 396 | 60 701 |
| VAT Receivable Input Tax Accrual | | 6 527 | 7 936 | 7 654 | 6 956 | 5 918 | 5 918 | 5 918 | 4 182 | 4 182 | 4 182 |
| Gross: Trade and other receivables from exchange transactions | | 107 182 | 103 408 | 109 849 | 150 081 | 136 604 | 136 604 | 136 604 | 153 903 | 172 858 | 193 010 |
| Less: Impairment for debt | | | | | | | | | | | |
| Impairment for Electricity | | (7 285) | (6 510) | (4 874) | (11 080) | (6 768) | (6 768) | (6 768) | (5 571) | (4 268) | (2 790) |
| Impairment for Waste Management | | (9 011) | (8 999) | (10 289) | (14 849) | (13 289) | (13 289) | (13 289) | (16 036) | (18 872) | (21 800) |
| Impairment for Waste Water Management | | (14 151) | (13 356) | (14 693) | (22 083) | (18 019) | (18 019) | (18 019) | (21 181) | (24 448) | (27 820) |
| Impairment for Water | | (24 497) | (19 297) | (19 230) | (20 449) | (22 700) | (22 700) | (22 700) | (25 676) | (28 751) | (31 923) |
| Impairment for other trade receivables from exchange transactions | | (22 734) | (20 297) | (21 761) | (35 247) | (29 681) | (29 681) | (29 681) | (37 723) | (46 080) | (54 769) |
| Total Less: Impairment for debt | | (77 679) | (68 460) | (70 847) | (103 708) | (90 457) | (90 457) | (90 457) | (106 186) | (122 419) | (139 102) |
| Total net Trade and other receivables from Exchange Transactions | | 29 503 | 34 947 | 39 002 | 46 374 | 46 147 | 46 147 | 46 147 | 47 316 | 50 439 | 53 908 |
| Receivables from non-exchange transactions | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Agricultural Properties | | - | 15 340 | 31 188 | 21 381 | 19 035 | 19 035 | 19 035 | 20 008 | 21 014 | 22 051 |
| Business and Commercial Properties | | - | 17 250 | 35 080 | 9 143 | 8 140 | 8 140 | 8 140 | 8 556 | 8 986 | 9 430 |
| Industrial Properties | | - | - | - | - | - | - | - | - | - | - |
| Mining Properties | | - | - | - | - | - | - | - | - | - | - |
| Public Benefit Organisations | | - | - | - | 102 | 91 | 91 | 91 | 96 | 101 | 106 |
| Public Service Infrastructure Properties | | - | - | - | 2 346 | 2 089 | 2 089 | 2 089 | 2 196 | 2 306 | 2 420 |
| Public Service Purposes Properties | | - | 4 413 | 8 487 | 1 330 | 1 184 | 1 184 | 1 184 | 1 245 | 1 307 | 1 372 |
| Residential Properties | | 38 753 | 7 921 | (26 699) | 24 133 | 21 485 | 21 485 | 21 485 | 22 584 | 23 719 | 24 890 |
| Residential Sectional Title Garages | | - | - | - | - | - | - | - | - | - | - |
| Sports Clubs and Fields | | - | - | - | - | - | - | - | - | - | - |
| Vacant Land | | - | - | - | - | - | - | - | - | - | - |
| Property Rates General | | - | - | - | - | - | - | - | - | - | - |
| Gross: Property rates | | 38 753 | 44 923 | 48 057 | 58 437 | 52 023 | 52 023 | 52 023 | 54 684 | 57 432 | 60 268 |
| Less: Impairment of Property rates | | (30 189) | (33 798) | (36 300) | (44 261) | (39 900) | (39 900) | (39 900) | (42 184) | (44 543) | (46 978) |
| Net Property rates | | 8 564 | 11 125 | 11 757 | 14 176 | 12 123 | 12 123 | 12 123 | 12 500 | 12 889 | 13 290 |
| Other receivables from non-exchange transactions | | 16 599 | 37 882 | 83 323 | 77 553 | 127 365 | 127 365 | 127 365 | 173 344 | 220 840 | 269 857 |
| Less: Impairment for other receivables from non-exchange transactions | | (17 073) | (35 790) | (81 108) | (72 512) | (122 427) | (122 427) | (122 427) | (168 358) | (215 802) | (264 763) |
| Net other receivables from non-exchange transactions | | (474) | 2 091 | 2 214 | 5 040 | 4 938 | 4 938 | 4 938 | 4 986 | 5 038 | 5 094 |
| Total net Receivables from non-exchange transactions | | 8 090 | 13 217 | 13 971 | 19 216 | 17 061 | 17 061 | 17 061 | 17 486 | 17 927 | 18 384 |
| Current Portion of Non-current Receivables | | | | | | | | | | | |
| Associates | | - | - | - | 1 296 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 |
| Bursary Obligations | | - | - | - | - | - | - | - | - | - | - |
| Car | | - | - | - | - | - | - | - | - | - | - |
| Computer and Electronic Equipment | | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | | - | - | - | - | - | - | - | - | - | - |
| Finance Lease Receivable | | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - |
| Housing Land Sales | | - | - | - | - | - | - | - | - | - | - |
| Housing Selling Schemes | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidiary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Joint Ventures | | - | - | - | - | - | - | - | - | - | - |
| Operating Lease | | - | - | - | - | - | - | - | - | - | - |
| Public Organisation | | - | - | - | - | - | - | - | - | - | - |
| Sporting and Other Bodies | | - | - | - | - | - | - | - | - | - | - |
| Staff Loans/Recoveries | | - | - | - | - | - | - | - | - | - | - |
| Subsidiaries | | - | - | - | - | - | - | - | - | - | - |
| Total Current Portion of Non-current Receivables | | - | - | - | 1 296 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 |
| Inventory | | | | | | | | | | | |
| Agricultural | | - | - | - | - | - | - | - | - | - | - |
| Consumables | | 956 | 1 087 | 1 252 | 1 087 | 1 252 | 1 252 | 1 252 | 1 252 | 1 252 | 1 252 |
| Finished Goods | | 91 | 86 | 77 | 86 | 77 | 77 | 77 | 77 | 77 | 77 |
| Housing Stock | | - | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - |
| Materials and Supplies | | - | - | - | - | - | - | - | - | - | - |
| Water | | - | - | - | - | - | - | - | - | - | - |
| Work-in-progress | | - | - | - | - | - | - | - | - | - | - |
| Total Inventory | | 1 047 | 1 173 | 1 329 | 1 173 | 1 329 | 1 329 | 1 329 | 1 329 | 1 329 | 1 329 |
| VAT Receivable | | | | | | | | | | | |
| Input Tax Capital | | 1 454 | 643 | - | - | - | - | - | - | - | - |
| Input Tax General | | 2 202 | 1 849 | 0 | - | - | - | - | - | - | - |
| VAT Control (Receivable) | | 854 | 2 546 | 3 052 | 2 546 | 3 052 | 3 052 | 3 052 | 3 052 | 3 052 | 3 052 |
| Total VAT Receivable | | 4 510 | 5 038 | 3 052 | 2 546 | 3 052 | 3 052 | 3 052 | 3 052 | 3 052 | 3 052 |
| Other current assets | | | | | | | | | | | |
| Construction Contracts and Receivables | | - | - | - | - | - | - | - | - | - | - |
| Control, Clearing and Interface Accounts | | 4 527 | 5 894 | 6 538 | - | - | - | - | - | - | - |
| Deposits | | 2 571 | 1 557 | 1 638 | - | - | - | - | - | - | - |
| Fair Value Adjustments | | - | - | - | - | - | - | - | - | - | - |
| Income Tax Receivable | | - | - | - | - | - | - | - | - | - | - |
| Operating Lease - Straight Lining | | 0 | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidiary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Total Other current assets | | 7 098 | 7 451 | 8 176 | - | - | - | - | - | - | - |
| Total Current Assets | | 79 026 | 123 084 | 170 127 | 107 671 | 156 107 | 156 107 | 156 107 | 158 210 | 200 284 | 239 895 |
| Non-current Assets | | | | | | | | | | | |
| Investments | | | | | | | | | | | |
| Bank Repurchase Agreements | | - | - | - | - | - | - | - | - | - | - |
| Bankers Acceptance Certificate | | - | - | - | - | - | - | - | - | - | - |
| Deposit Taking Institutions | | - | - | - | - | - | - | - | - | - | - |
| Derivative Financial Assets | | - | - | - | - | - | - | - | - | - | - |
| Guaranteed Endowment Policies (Sinking) | | - | - | - | - | - | - | - | - | - | - |
| Interest Rate Swaps | | - | - | - | - | - | - | - | - | - | - |
| Listed/Unlisted Bonds and Stocks | | - | - | - | - | - | - | - | - | - | - |
| Municipal Bonds | | - | - | - | - | - | - | - | - | - | - |
| National Government Securities | | - | - | - | - | - | - | - | - | - | - |
| Negotiable Certificate of Deposits | | - | - | - | - | - | - | - | - | - | - |
| Unamortised Debt Expense | | - | - | - | - | - | - | - | - | - | - |
| Unamortised Preference Share Expense | | - | - | - | - | - | - | - | - | - | - |
| Total Investments | | - | - | - | - | - | - | - | - | - | - |
| Investment Property | | | | | | | | | | | |

| | | | | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Post-employment Benefits | 28 614 | 30 105 | 36 186 | 37 332 | 40 133 | 40 133 | 40 133 | 44 351 | 49 138 | 54 410 |
| Other Long-Term Benefits | 5 025 | 5 404 | 6 096 | 6 925 | 6 705 | 6 705 | 6 705 | 6 785 | 7 276 | 7 887 |
| Termination Benefits | - | - | - | - | - | - | - | - | - | - |
| Total Employee Benefits | 33 639 | 35 509 | 42 282 | 44 257 | 46 838 | 46 838 | 46 838 | 51 136 | 56 414 | 62 297 |
| Deferred Tax Liabilities | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsiary Transactions | - | - | - | - | - | - | - | - | - | - |
| Total Other non-current liabilities | 33 639 | 35 509 | 42 282 | 44 257 | 46 838 | 46 838 | 46 838 | 51 136 | 56 414 | 62 297 |
| Total non current liabilities | 102 849 | 123 166 | 126 729 | 116 694 | 123 958 | 123 958 | 123 958 | 135 215 | 148 092 | 162 264 |
| TOTAL LIABILITIES | 220 225 | 228 523 | 244 008 | 206 154 | 230 638 | 230 638 | 230 638 | 230 162 | 244 738 | 260 773 |
| CHANGES IN NET ASSETS | 616 707 | 578 568 | 632 188 | 684 134 | 667 295 | 667 295 | 667 295 | 747 400 | 836 145 | 873 265 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | | | |
| Changes in Accounting Policy | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior Period Error | - | - | (11 646) | (0) | (0) | (0) | (0) | 0 | - | - |
| Depreciation Offsets | - | - | - | - | - | - | - | - | - | - |
| Opening Balance | 616 707 | 578 568 | 578 568 | 643 696 | 632 188 | 632 188 | 632 188 | 667 295 | 747 400 | 836 145 |
| Transfers to/from operating revenue and expenditure | - | - | 65 266 | 40 438 | 35 107 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |
| Transfers to/from Reserves | - | - | - | - | - | - | - | - | - | - |
| Total Accumulated Surplus/(Deficit) | 616 707 | 578 568 | 632 188 | 684 134 | 667 295 | 667 295 | 667 295 | 747 400 | 836 145 | 873 265 |
| Reserves and Funds | | | | | | | | | | |
| Capital Replacement Reserve | - | - | - | - | - | - | - | - | - | - |
| Capitalisation Reserve | - | - | - | - | - | - | - | - | - | - |
| Compensation for Occupational Injuries and Diseases | - | - | - | - | - | - | - | - | - | - |
| Employee Benefit Reserve | - | - | - | - | - | - | - | - | - | - |
| Housing Development Fund | - | - | - | - | - | - | - | - | - | - |
| Investment in associate account | - | - | - | - | - | - | - | - | - | - |
| Non-current Provisions Reserve | - | - | - | - | - | - | - | - | - | - |
| Revaluation Reserve | - | - | - | - | - | - | - | - | - | - |
| Self Insurance Reserve | - | - | - | - | - | - | - | - | - | - |
| Valuation Reserve | - | - | - | - | - | - | - | - | - | - |
| Total Reserves and Funds | - | - | - | - | - | - | - | - | - | - |
| Other | | | | | | | | | | |
| Equity | | | | | | | | | | |
| Capital Contributed by Other Government Units | - | - | - | - | - | - | - | - | - | - |
| Ordinary Shares | - | - | - | - | - | - | - | - | - | - |
| Preference Shares | - | - | - | - | - | - | - | - | - | - |
| Share Premium | - | - | - | - | - | - | - | - | - | - |
| Total Equity | - | - | - | - | - | - | - | - | - | - |
| Non-controlling Interest | | | | | | | | | | |
| Opening Balance | - | - | - | - | - | - | - | - | - | - |
| Movement during the year | - | - | - | - | - | - | - | - | - | - |
| Total Non-controlling Interest | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsiary Transactions | - | - | - | - | - | - | - | - | - | - |
| Total Other | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 616 707 | 578 568 | 632 188 | 684 134 | 667 295 | 667 295 | 667 295 | 747 400 | 836 145 | 873 265 |

WC012 Cederberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

| Strategic Objective | MTDP Service Outcome | IUDF | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|--|------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | | | |
| Improve and sustain basic service delivery and infrastructure development | Provision and maintenance of municipal services | SO1 | | 213 258 | 268 787 | 300 701 | 317 098 | 325 033 | 325 033 | 338 561 | 388 742 | 411 119 |
| Strive for financial viability and economic sustainability | Financial Viability and Sustainability | SO2 | | 93 105 | 101 583 | 96 265 | 95 972 | 104 053 | 104 053 | 103 768 | 106 799 | 109 843 |
| Promote Good Governance, Community Development & Public Participation | Provision of Democratic and accountable governance | SO3 | | 55 435 | 56 866 | 60 572 | 59 744 | 60 927 | 60 927 | 63 433 | 64 935 | 65 957 |
| Facilitate, expand and nurture sustainable economic growth and eradicate poverty | Promotion of tourism, agriculture and economic development | SO4 | | - | - | - | - | - | - | - | - | - |
| Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrades | Provide quality housing and ensure human dignity of our people | SO5 | | 29 035 | 6 438 | 8 556 | 9 211 | 4 195 | 4 195 | 56 019 | 90 778 | 45 229 |
| Facilitate social cohesion, safe and healthy communities | Promote health and safety environment | SO6 | | 23 114 | 47 788 | 74 169 | 71 768 | 78 498 | 78 498 | 75 315 | 75 607 | 77 974 |
| Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council | Provide training and capacity building | SO7 | | 238 | 164 | 1 193 | 665 | 819 | 819 | 807 | 828 | 850 |
| Allocations to other priorities | | | 2 | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | | 1 | 414 185 | 481 627 | 541 455 | 554 458 | 573 526 | 573 526 | 637 903 | 727 689 | 710 972 |

WC012 Cederberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Strategic Objective | MTDP Service Outcome | IUDF | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | |
|---|--|------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|----------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| Improve and sustain basic service delivery and infrastructure development | Provision and maintenance of municipal services | SO1 | | 233 177 | 252 120 | 259 447 | 289 431 | 299 834 | 299 834 | 310 330 | 344 633 | 368 580 | |
| Strive for financial viability and economic sustainability | Financial Viability and Sustainability | SO2 | | 66 720 | 73 792 | 72 460 | 74 450 | 74 852 | 74 852 | 74 136 | 77 876 | 82 603 | |
| Promote Good Governance, Community Development & Public Participation | Provision of Democratic and accountable governance | SO3 | | 34 785 | 37 389 | 39 180 | 44 296 | 48 684 | 48 684 | 45 906 | 45 225 | 45 829 | |
| Facilitate, expand and nurture sustainable economic growth and eradicate poverty | Promotion of tourism, agriculture and economic development | SO4 | | 3 984 | 4 258 | 3 608 | 4 271 | 4 207 | 4 207 | 3 462 | 3 668 | 3 886 | |
| Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrades | Provide quality housing and ensure human dignity of our people | SO5 | | 20 472 | 8 903 | 10 573 | 11 473 | 13 261 | 13 261 | 14 224 | 52 880 | 53 452 | |
| Facilitate social cohesion, safe and healthy communities | Promote health and safety environment | SO6 | | 35 772 | 56 338 | 78 953 | 74 324 | 83 424 | 83 424 | 85 681 | 89 252 | 92 668 | |
| Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council | Provide training and capacity building | SO7 | | 13 786 | 12 814 | 11 968 | 15 775 | 14 158 | 14 158 | 24 059 | 25 411 | 26 835 | |
| Allocations to other priorities | | | | | | | | | | | | | |
| Total Expenditure | | | | 1 | 408 695 | 445 615 | 476 189 | 514 020 | 538 419 | 538 419 | 557 798 | 638 945 | 673 852 |

WC012 Cederberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| Strategic Objective | MTDP Service Outcome | IUDF | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|--|------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | | | |
| Improve and sustain basic service delivery and infrastructure development | Provision and maintenance of municipal services | SO1 | | 15 252 | 36 611 | 41 597 | 54 706 | 55 355 | 55 355 | 61 515 | 55 822 | 54 493 |
| Strive for financial viability and economic sustainability | Financial Viability and Sustainability | SO2 | | 225 | 115 | 438 | 10 | 49 | 49 | 295 | - | - |
| Promote Good Governance, Community Development & Public Participation | Provision of Democratic and accountable governance | SO3 | | 229 | 1 261 | 935 | 980 | 832 | 832 | 550 | - | - |
| Facilitate, expand and nurture sustainable economic growth and eradicate poverty | Promotion of tourism, agriculture and economic development | SO4 | | - | - | - | - | - | - | - | - | - |
| Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrades | Provide quality housing and ensure human dignity of our people | SO5 | | 13 331 | 3 063 | 3 359 | 4 557 | 56 | 56 | 49 080 | 45 600 | - |
| Facilitate social cohesion, safe and healthy communities | Promote health and safety environment | SO6 | | 1 204 | 612 | 7 407 | 18 206 | 17 532 | 17 532 | 3 778 | - | - |
| Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council | Provide training and capacity building | SO7 | | 10 | - | 15 | - | 41 | 41 | - | - | - |
| Allocations to other priorities | | | 3 | | | | | | | | | |
| Total Capital Expenditure | | | 1 | 30 253 | 41 662 | 53 751 | 78 459 | 73 864 | 73 864 | 115 217 | 101 422 | 54 493 |

WC012 Cederberg - Supporting Table SA7 Measurable performance objectives

| Description | Unit of measurement | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|---------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| ENGINEERING & PLANNING SERVICES | | | | | | | | | | |
| Improve and Sustain basic services | | | | | | | | | | |
| Water distribution and treatment | | | | | | | | | | |
| <i>Access to all residents</i> | Project percentage | 13.0% | 8.8% | 7.0% | 6.6% | 7.2% | 7.2% | 7.0% | 6.5% | 6.6% |
| Sewerage and Waste Management | | | | | | | | | | |
| <i>To ensure a high quality</i> | Project percentage | 4.9% | 4.7% | 4.8% | 5.5% | 5.2% | 5.2% | 5.4% | 5.0% | 5.1% |
| Solid Waste Disposal (landfill sites) | | | | | | | | | | |
| <i>Access to Refuse Removal</i> | Project percentage | 3.7% | 4.0% | 5.5% | 5.6% | 4.5% | 4.5% | 4.6% | 4.3% | 4.2% |
| Electricity Distribution | | | | | | | | | | |
| <i>Provision of Electricity connections</i> | Project percentage | 30.8% | 34.3% | 32.5% | 33.6% | 33.7% | 33.7% | 33.3% | 31.8% | 33.8% |
| Roads & Stormwater Management | | | | | | | | | | |
| <i>To develop and maintain the urban road</i> | Project percentage | 3.4% | 3.4% | 3.4% | 3.6% | 3.7% | 3.7% | 3.9% | 3.6% | 3.5% |
| COMMUNITY AND SOCIAL SERVICES | | | | | | | | | | |
| Quality livings environment and human | | | | | | | | | | |
| Housing & Informal Settlements | | | | | | | | | | |
| <i>Improve livings condition through human</i> | Project percentage | 4.1% | 0.9% | 1.2% | 1.1% | 1.3% | 1.3% | 1.4% | 7.2% | 6.9% |
| Sport & Recreation | | | | | | | | | | |
| <i>Effective Sport Facilities</i> | Project percentage | 5.1% | 5.0% | 4.7% | 5.3% | 5.2% | 5.2% | 5.7% | 5.2% | 5.2% |
| LED and tourism | | | | | | | | | | |
| <i>Access to economic development</i> | Project percentage | 2.5% | 2.6% | 2.4% | 2.9% | 3.0% | 3.0% | 2.2% | 3.4% | 2.0% |
| CORPORATE & STRATEGIC SEREVIES | | | | | | | | | | |
| Promote health and safety environment | | | | | | | | | | |
| Health and safety of people | | | | | | | | | | |
| <i>Ensure health and safety environment</i> | Project percentage | 4.6% | 8.8% | 12.9% | 10.2% | 11.2% | 11.2% | 10.9% | 9.9% | 9.8% |
| FINANCIAL SERVICES | | | | | | | | | | |
| Financial viability and Sustainability | | | | | | | | | | |
| Financial Sustainability | | | | | | | | | | |
| <i>Implement strategies to ensure that the municipality</i> | Project percentage | 24.7% | 24.1% | 22.4% | 22.5% | 21.9% | 21.9% | 23.1% | 20.7% | 20.8% |
| General Council | | | | | | | | | | |
| Governance & Administration | | | | | | | | | | |
| <i>Provision of Democratic and accountable governance</i> | Project percentage | 3.1% | 3.3% | 3.1% | 3.2% | 3.1% | 3.1% | 2.5% | 2.3% | 2.1% |

WC012 Cederberg - Supporting Table SA8 Performance indicators and benchmarks

| Description of financial indicator | Basis of calculation | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Borrowing Management | | | | | | | | | | | |
| Credit Rating | | | | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 4.1% | 4.0% | 3.6% | 2.5% | 2.5% | 2.5% | 2.5% | 2.2% | 2.1% | 2.2% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 4.3% | 4.0% | 3.4% | 2.5% | 2.4% | 2.4% | 2.4% | 2.2% | 2.1% | 2.2% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Safety of Capital | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 0.7 | 1.2 | 1.5 | 1.2 | 1.5 | 1.5 | 1.5 | 1.7 | 2.1 | 2.4 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 0.7 | 1.2 | 1.5 | 1.2 | 1.5 | 1.5 | 1.5 | 1.7 | 2.1 | 2.4 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 0.5 | 0.9 | 1.2 | 0.9 | 1.2 | 1.2 | 1.2 | 1.4 | 1.8 | 2.2 |
| Revenue Management | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | 0.0% | 129.3% | 124.9% | 125.8% | 125.6% | 125.3% | 125.3% | 125.3% | 126.3% | 125.3% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 129.3% | 124.9% | 125.8% | 125.6% | 125.3% | 125.3% | 125.3% | 126.3% | 125.3% | 123.6% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | 22.6% | 20.8% | 18.3% | 18.9% | 17.6% | 17.6% | 17.6% | 17.1% | 15.3% | 14.7% |
| Creditors Management | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within 'MFMA' s 65(e)) | | | | | | | | | | |
| Creditors to Cash and Investments | | 305.5% | 107.4% | 60.0% | 147.6% | 57.1% | 57.1% | 57.1% | 56.7% | 39.3% | 30.6% |
| Other Indicators | | | | | | | | | | | |
| | Total Volume Losses (kW) technical | | | | | | | | | | |
| | Total Volume Losses (kW) non technical | | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Cost of Losses (Rand '000) | | | | | | | | | | |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | | | |
| Water Volumes :System input | Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ) | | | | | | | | | | |
| Water Distribution Losses (2) | Total Cost of Losses (Rand '000) | | | | | | | | | | |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | | | |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 32.0% | 29.1% | 27.5% | 32.0% | 29.8% | 29.8% | 29.8% | 32.8% | 30.8% | 31.4% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 33.5% | 30.4% | 28.7% | 33.3% | 31.0% | 31.0% | 35.2% | 34.0% | 32.0% | 32.5% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 7.1% | 6.7% | 6.2% | 7.7% | 7.9% | 7.9% | 8.5% | 8.2% | 7.7% | 7.7% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 16.1% | 13.0% | 9.7% | 8.9% | 9.1% | 9.1% | 9.1% | 9.0% | 8.6% | 8.5% |
| IDP regulation financial viability indicators | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year | 37.3 | 31.0 | 41.0 | 37.8 | 39.7 | 39.7 | 41.2 | 42.3 | 47.1 | 49.4 |
| ii.O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 7.7% | 9.7% | 8.1% | 9.5% | 8.6% | 8.6% | 8.6% | 8.1% | 7.7% | 7.1% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 0.7 | 1.3 | 2.2 | 0.8 | 1.8 | 1.8 | 1.5 | 1.4 | - | - |

| Municipal entity services | | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|--|--|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Ref. | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Name of municipal entity | | Household service targets (000) | | | | | | | | |
| | | Water: | | | | | | | | |
| | | Piped water inside dwelling | | | | | | | | |
| | | Piped water inside yard (but not in dwelling) | | | | | | | | |
| | | Using public tap (at least min.service level) | | | | | | | | |
| | | Other water supply (at least min.service level) | | | | | | | | |
| | | <i>Minimum Service Level and Above sub-total</i> | | | | | | | | |
| | | Using public tap (< min.service level) | | | | | | | | |
| | | Other water supply (< min.service level) | | | | | | | | |
| | | No water supply | | | | | | | | |
| | | <i>Below Minimum Service Level sub-total</i> | | | | | | | | |
| | | Total number of households | | | | | | | | |
| Name of municipal entity | | Sanitation/sewerage: | | | | | | | | |
| | | Flush toilet (connected to sewerage) | | | | | | | | |
| | | Flush toilet (with septic tank) | | | | | | | | |
| | | Chemical toilet | | | | | | | | |
| | | Pit toilet (ventilated) | | | | | | | | |
| | | Other toilet provisions (> min.service level) | | | | | | | | |
| | | <i>Minimum Service Level and Above sub-total</i> | | | | | | | | |
| | | Bucket toilet | | | | | | | | |
| | | Other toilet provisions (< min.service level) | | | | | | | | |
| | | No toilet provisions | | | | | | | | |
| | | <i>Below Minimum Service Level sub-total</i> | | | | | | | | |
| | | Total number of households | | | | | | | | |
| Name of municipal entity | | Energy: | | | | | | | | |
| | | Electricity (at least min.service level) | | | | | | | | |
| | | Electricity - prepaid (min.service level) | | | | | | | | |
| | | <i>Minimum Service Level and Above sub-total</i> | | | | | | | | |
| | | Electricity (< min.service level) | | | | | | | | |
| | | Electricity - prepaid (< min. service level) | | | | | | | | |
| | | Other energy sources | | | | | | | | |
| | | <i>Below Minimum Service Level sub-total</i> | | | | | | | | |
| | | Total number of households | | | | | | | | |
| Name of municipal entity | | Refuse: | | | | | | | | |
| | | Removed at least once a week | | | | | | | | |
| | | <i>Minimum Service Level and Above sub-total</i> | | | | | | | | |
| | | Removed less frequently than once a week | | | | | | | | |
| | | Using communal refuse dump | | | | | | | | |
| | | Using own refuse dump | | | | | | | | |
| | | Other rubbish disposal | | | | | | | | |
| | | No rubbish disposal | | | | | | | | |
| | | <i>Below Minimum Service Level sub-total</i> | | | | | | | | |
| | | Total number of households | | | | | | | | |
| Services provided by 'external mechanisms' | | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
| Ref. | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Names of service providers | | Household service targets (000) | | | | | | | | |
| | | Water: | | | | | | | | |
| | | Piped water inside dwelling | | | | | | | | |
| | | Piped water inside yard (but not in dwelling) | | | | | | | | |
| | | Using public tap (at least min.service level) | | | | | | | | |
| | | Other water supply (at least min.service level) | | | | | | | | |
| | | <i>Minimum Service Level and Above sub-total</i> | | | | | | | | |
| | | Using public tap (< min.service level) | | | | | | | | |
| | | Other water supply (< min.service level) | | | | | | | | |
| | | No water supply | | | | | | | | |
| | | <i>Below Minimum Service Level sub-total</i> | | | | | | | | |
| | | Total number of households | | | | | | | | |
| Names of service providers | | Sanitation/sewerage: | | | | | | | | |
| | | Flush toilet (connected to sewerage) | | | | | | | | |
| | | Flush toilet (with septic tank) | | | | | | | | |
| | | Chemical toilet | | | | | | | | |
| | | Pit toilet (ventilated) | | | | | | | | |
| | | Other toilet provisions (> min.service level) | | | | | | | | |
| | | <i>Minimum Service Level and Above sub-total</i> | | | | | | | | |
| | | Bucket toilet | | | | | | | | |
| | | Other toilet provisions (< min.service level) | | | | | | | | |
| | | No toilet provisions | | | | | | | | |
| | | <i>Below Minimum Service Level sub-total</i> | | | | | | | | |
| | | Total number of households | | | | | | | | |
| Names of service providers | | Energy: | | | | | | | | |
| | | Electricity (at least min.service level) | | | | | | | | |
| | | Electricity - prepaid (min.service level) | | | | | | | | |
| | | <i>Minimum Service Level and Above sub-total</i> | | | | | | | | |
| | | Electricity (< min.service level) | | | | | | | | |
| | | Electricity - prepaid (< min. service level) | | | | | | | | |
| | | Other energy sources | | | | | | | | |
| | | <i>Below Minimum Service Level sub-total</i> | | | | | | | | |
| | | Total number of households | | | | | | | | |
| Names of service providers | | Refuse: | | | | | | | | |
| | | Removed at least once a week | | | | | | | | |
| | | <i>Minimum Service Level and Above sub-total</i> | | | | | | | | |
| | | Removed less frequently than once a week | | | | | | | | |
| | | Using communal refuse dump | | | | | | | | |
| | | Using own refuse dump | | | | | | | | |
| | | Other rubbish disposal | | | | | | | | |
| | | No rubbish disposal | | | | | | | | |
| | | <i>Below Minimum Service Level sub-total</i> | | | | | | | | |
| | | Total number of households | | | | | | | | |
| Detail of Free Basic Services (FBS) provided | | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
| Ref. | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Electricity | | Location of households for each type of FBS | | | | | | | | |
| | | Formal settlements - (50 kwh per indigent household per month Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Informal settlements (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Informal settlements targeted for upgrading (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Living in informal backyard rental agreement (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Other (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Total cost of FBS - Electricity for informal settlements | | | | | | | | |
| Water | | Location of households for each type of FBS | | | | | | | | |
| | | Formal settlements - (6 kilolitre per indigent household per month Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |

WC012 Cederberg Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Funding measures | | | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | 28 778 | 61 258 | 104 598 | 37 066 | 87 181 | 87 181 | 87 181 | 87 690 | 126 204 | 161 884 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | (57 573) | (5 274) | 45 194 | 4 779 | 57 496 | 57 496 | 57 496 | 96 125 | 138 014 | 177 618 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | 0.7 | 1.3 | 2.2 | 0.8 | 1.8 | 1.8 | 1.5 | 1.4 | - | - |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | 5 490 | 36 011 | 65 266 | 40 438 | 35 107 | 35 107 | 35 107 | 80 105 | 88 745 | 37 120 |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a,(2) | 5 | N.A. | 4.3% | 4.1% | 0.2% | (1.7%) | (6.0%) | (6.0%) | 0.3% | 0.4% | 3.1% |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 35.3% | 30.7% | 29.0% | 31.7% | 30.5% | 30.5% | 30.5% | 86.1% | 86.5% | 87.1% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | 14.3% | 19.1% | 22.7% | 17.1% | 20.0% | 20.0% | 20.0% | 18.6% | 18.1% | 17.1% |
| Capital payments % of capital expenditure | 18(1)c;19 | 8 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c | 9 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | | | | | | | | 0.0% | 0.0% | 0.0% |
| Current consumer debtors % change - incr(decr) | 18(1)a | 11 | N.A. | 28.1% | 10.0% | 26.3% | (3.5%) | 0.0% | 0.0% | 2.5% | 5.4% | 5.6% |
| Long term receivables % change - incr(decr) | 18(1)a | 12 | N.A. | 565.1% | (7.7%) | (40.2%) | (16.4%) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 3.6% | 4.4% | 4.4% | 5.1% | 5.7% | 5.7% | 5.6% | 5.5% | 5.7% | 0.0% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 4.1% | 0.6% | 9.5% | 3.8% | 8.6% | 8.6% | 0.0% | 1.5% | 0.0% | 0.0% |
| References | | | | | | | | | | | | |
| 1. Positive cash balances indicative of minimum compliance - subject to 2 | | | | | | | | | | | | |
| 2. Deduct cash and investment applications (defined) from cash balances | | | | | | | | | | | | |
| 3. Indicative of sufficient liquidity to meet average monthly operating payments | | | | | | | | | | | | |
| 4. Indicative of funded operational requirements | | | | | | | | | | | | |
| 5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications) | | | | | | | | | | | | |
| 6. Realistic average cash collection forecasts as % of annual billed revenue | | | | | | | | | | | | |
| 7. Realistic average increase in debt impairment (doubtful debt) provision | | | | | | | | | | | | |
| 8. Indicative of planned capital expenditure level & cash payment timing | | | | | | | | | | | | |
| 9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing | | | | | | | | | | | | |
| 10. Substantiation of National/Province allocations included in budget | | | | | | | | | | | | |
| 11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications) | | | | | | | | | | | | |
| 12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications) | | | | | | | | | | | | |
| 13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection | | | | | | | | | | | | |
| 14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection | | | | | | | | | | | | |
| Supporting indicators | | | | | | | | | | | | |
| % incr total service charges (incl prop rates) | 18(1)a | | 0.0% | 10.3% | 10.1% | 6.2% | 4.3% | 0.0% | 0.0% | 6.3% | 6.4% | 9.1% |
| % incr Property Tax | 18(1)a | | 0.0% | 4.7% | 1.8% | 2.1% | 5.7% | 0.0% | 0.0% | 2.7% | 3.3% | 3.2% |
| % incr Service charges - Electricity | 18(1)a | | 0.0% | 15.2% | 20.0% | 10.4% | 4.3% | 0.0% | 0.0% | 9.0% | 8.8% | 13.5% |
| % incr Service charges - Water | 18(1)a | | 0.0% | 9.9% | (0.3%) | 4.7% | 2.1% | 0.0% | 0.0% | 3.5% | 3.3% | 3.2% |
| % incr Service charges - Waste Water Management | 18(1)a | | 0.0% | 13.4% | (3.2%) | (3.3%) | 4.0% | 0.0% | 0.0% | 3.5% | 3.3% | 3.2% |
| % incr Service charges - Waste Management | 18(1)a | | 0.0% | (1.9%) | 3.5% | (2.0%) | 2.5% | 0.0% | 0.0% | 4.5% | 3.3% | 3.2% |
| % incr in Sale of Goods and Rendering of Services | 18(1)a | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total billable revenue | 18(1)a | | 239 609 | 264 332 | 290 959 | 309 120 | 322 463 | 322 463 | 322 463 | 342 922 | 364 828 | 397 967 |
| Service charges | | | 239 609 | 264 332 | 290 959 | 309 120 | 322 463 | 322 463 | 322 463 | 342 922 | 364 828 | 397 967 |
| Property rates | | | 70 382 | 73 693 | 74 997 | 76 578 | 80 951 | 80 951 | 80 951 | 83 139 | 85 883 | 88 632 |
| Service charges - electricity revenue | | | 110 605 | 127 401 | 152 838 | 168 694 | 175 977 | 175 977 | 175 977 | 191 810 | 208 725 | 236 869 |
| Service charges - water revenue | | | 29 820 | 32 781 | 32 696 | 34 221 | 34 944 | 34 944 | 34 944 | 36 166 | 37 361 | 38 555 |
| Service charges - sanitation revenue | | | 14 417 | 16 351 | 15 823 | 15 309 | 15 914 | 15 914 | 15 914 | 16 470 | 17 016 | 17 562 |
| Service charges - refuse removal | | | 14 385 | 14 106 | 14 604 | 14 318 | 14 677 | 14 677 | 14 677 | 15 337 | 15 843 | 16 349 |
| Agency services | | | 3 782 | 4 300 | 4 012 | 4 171 | 4 158 | 4 158 | 4 158 | 4 325 | 4 468 | 4 611 |
| Capital expenditure excluding capital grant funding | | | 4 910 | 15 383 | 15 970 | 38 611 | 39 968 | 39 968 | 39 968 | 35 621 | - | - |
| Cash receipts from ratepayers | 18(1)a | | 237 027 | 265 586 | 302 047 | 320 193 | 332 709 | 332 709 | 332 709 | 358 293 | 380 890 | 414 833 |
| Ratepayer & Other revenue | 18(1)a | | 671 570 | 863 886 | 1 039 942 | 1 009 217 | 1 091 741 | 1 091 741 | 1 091 741 | 415 953 | 440 506 | 476 465 |
| Change in consumer debtors (current and non-current) | | | N/A | 13 032 | 4 587 | 12 839 | (2 603) | - | - | 1 594 | 3 564 | 3 927 |
| Operating and Capital Grant Revenue | 18(1)a | | 134 096 | 137 399 | 143 467 | 149 730 | 144 286 | 144 286 | 144 286 | 183 275 | 260 205 | 207 014 |
| Capital expenditure - total | 20(1)(vi) | | 30 253 | 41 662 | 53 751 | 78 459 | 73 864 | 73 864 | 73 864 | 115 217 | 101 422 | 54 493 |
| Capital expenditure - renewal | 20(1)(vi) | | 1 237 | 253 | 5 116 | 2 950 | 6 359 | 6 359 | | 1 673 | - | - |
| Supporting benchmarks | | | | | | | | | | | | |
| Growth guideline maximum | | | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% |
| CPI guideline | | | 4.3% | 3.9% | 4.6% | 5.0% | 5.0% | 5.0% | 5.0% | 5.4% | 5.6% | 5.4% |
| DoRA operating grants total MFY | | | | | | | | | | | | |
| DoRA capital grants total MFY | | | | | | | | | | | | |
| Provincial operating grants | | | | | | | | | | | | |
| Provincial capital grants | | | | | | | | | | | | |
| District Municipality grants | | | | | | | | | | | | |
| Total gazetted/advised national, provincial and district grants | | | | | | | | | | - | - | - |
| Average annual collection rate (arrears inclusive) | | | | | | | | | | | | |
| DoRA operating | | | | | | | | | | | | |
| List operating grants | | | | | | | | | | | | |
| | | | | | | | | | | - | - | - |
| DoRA capital | | | | | | | | | | | | |
| List capital grants | | | | | | | | | | | | |
| | | | | | | | | | | - | - | - |
| Trend | | | | | | | | | | | | |
| Change in consumer debtors (current and non-current) | | | N/A | 13 032 | 4 587 | 12 839 | (2 603) | - | - | 1 594 | 3 564 | 3 927 |
| Total Operating Revenue | | | | | | | | | | | | |
| Total Operating Revenue | | | 388 842 | 449 615 | 503 674 | 514 610 | 539 630 | 539 630 | 539 630 | 558 306 | 626 268 | 656 480 |
| Total Operating Expenditure | | | 408 695 | 445 615 | 476 189 | 514 020 | 538 419 | 538 419 | 538 419 | 557 798 | 638 945 | 673 852 |
| Operating Performance Surplus/(Deficit) | | | (19 852) | 4 000 | 27 485 | 590 | 1 211 | 1 211 | 1 211 | 509 | (12 677) | (17 373) |
| Cash and Cash Equivalents (30 June 2012) | | | | | | | | | | | | |
| Cash and Cash Equivalents | | | | | | | | | | 87 690 | | |
| Revenue | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | | | | 15.6% | 12.0% | 2.2% | 4.9% | 0.0% | 0.0% | 3.5% | 12.2% | 4.8% |
| % Increase in Property Rates Revenue | | | | 4.7% | 1.8% | 2.1% | 5.7% | 0.0% | 0.0% | 2.7% | 3.3% | 3.2% |
| % Increase in Electricity Revenue | | | | 15.2% | 20.0% | 10.4% | 4.3% | 0.0% | 0.0% | 9.0% | 8.8% | 13.5% |
| % Increase in Property Rates & Services Charges | | | | 10.3% | 10.1% | 6.2% | 4.3% | 0.0% | 0.0% | 6.3% | 6.4% | 9.1% |
| Expenditure | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | | | | 9.0% | 6.9% | 7.9% | 4.7% | 0.0% | 0.0% | 3.6% | 14.5% | 5.5% |

WC012 Cederberg - Supporting Table SA11 Property rates summary

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Valuation: | 1 | | | | | | | | | |
| Date of valuation: | | | | | 2021/09/01 | | | | | |
| Financial year valuation used | | | | | 2025/2026 | | | | | |
| Municipal by-laws s6 in place? (Y/N) | 2 | Yes | Yes | | No | | | | | |
| Municipal/assistant valuer appointed? (Y/N) | | Yes | Yes | | Yes | | | | | |
| Municipal partnership s38 used? (Y/N) | | | | | | | | | | |
| No. of assistant valuers (FTE) | 3 | | | | | | | | | |
| No. of data collectors (FTE) | 3 | | | | | | | | | |
| No. of internal valuers (FTE) | 3 | | | | | | | | | |
| No. of external valuers (FTE) | 3 | | | | | | | | | |
| No. of additional valuers (FTE) | 4 | | | | | | | | | |
| Valuation appeal board established? (Y/N) | | Yes | Yes | Yes | Yes | | | | | |
| Implementation time of new valuation roll (mths) | | 60 | 60 | 60 | 16 | | | | | |
| No. of properties | 5 | | 10 534 | 10 525 | 10 556 | | | 10 556 | 10 556 | 10 556 |
| No. of sectional title values | 5 | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | |
| No. of supplementary valuations | | 2 | 2 | 2 | 4 | | | 4 | 4 | 4 |
| No. of valuation roll amendments | | | | | | | | | | |
| No. of objections by rate payers | | | 327 | 327 | 593 | | | 593 | 593 | 593 |
| No. of appeals by rate payers | | | 18 | 18 | 282 | | | 282 | 282 | 282 |
| No. of successful objections | 8 | | 309 | 309 | 180 | | | 180 | 180 | 180 |
| No. of successful objections > 10% | 8 | | | | | | | | | |
| Supplementary valuation | | | | | 1 273 | | | 1 273 | 1 273 | 1 273 |
| Public service infrastructure value (Rm) | 5 | | 13 | 13 | 73820 | | | 73820 | 73820 | 73820 |
| Municipality owned property value (Rm) | | | 250 | 250 | 249264 | | | 249264 | 249264 | 249264 |
| Valuation reductions: | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | 30% | 30% | 30% | | | 30% | 30% | 30% |
| Valuation reductions-nature reserves/park (Rm) | | | 100% | 100% | 100% | | | 100% | 100% | 100% |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | 99930000 | 99930000 | 99810 | | | 99810 | 99810 | 99810 |
| Valuation reductions-public worship (Rm) | | | 0% | 0% | 100% | | | 100% | 100% | 100% |
| Valuation reductions-other (Rm) | | | 928 | 928 | 121404 | | | 121404 | 121404 | 121404 |
| Total valuation reductions: | | - | 1 028 | 1 028 | 0 | - | - | 0 | 0 | 0 |
| Total value used for rating (Rm) | 5 | | 8 439 | 8 446 | 8632907 | | | 8632907 | 8632907 | 8632907 |
| Total land value (Rm) | 5 | | - | - | | | | | | |
| Total value of improvements (Rm) | 5 | | - | - | | | | | | |
| Total market value (Rm) | 5 | | 9 467 | 9 466 | 9609221 | | | 9609221 | 9609221 | 9609221 |
| Rating: | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | | | Yes | Yes | | | | | | |
| Differential rates used? (Y/N) | 5 | | | | | | | | | |
| Limit on annual rate increase (s20)? (Y/N) | | | Yes | Yes | | | | | | |
| Special rating area used? (Y/N) | | | No | No | | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | |
| Rates policy accompanying budget? (Y/N) | | Yes | Yes | Yes | | | | | | |
| Fixed amount minimum value (R'000) | | | | | | | | | | |
| Non-residential prescribed ratio s19? (%) | | | | | | | | | | |
| Rate revenue: | | | | | | | | | | |
| Rate revenue budget (R '000) | 6 | | | 75 725 | 80 951 | 80 951 | 80 951 | 83 126 | 85 870 | 88 619 |
| Rate revenue expected to collect (R'000) | 6 | | | 69 364 | 76 984 | 76 984 | 76 984 | 79 053 | 81 662 | 84 277 |
| Expected cash collection rate (%) | | | | 91.6% | 95.1% | 95.1% | 95.1% | 95.1% | 95.1% | 95.1% |
| Special rating areas (R'000) | 7 | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | 1 092 | 1 138 | 1 138 | 1 138 | 1 416 | 1 462 | 1 508 |
| Rebates, exemptions - pensioners (R'000) | | | | 7 735 | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | - | | | | | | |
| Rebates, exemptions - other (R'000) | | | | - | 8 360 | 8 360 | 8 360 | 8 301 | 8 574 | 8 848 |
| Phase-in reductions/discounts (R'000) | | | | - | | | | | | |
| Total rebates, exemptns, reductns, discs (R'000) | | - | - | 8 827 | 9 498 | 9 498 | 9 498 | 9 717 | 10 036 | 10 356 |

WC012 Cederberg - Supporting Table SA12a Property rates by category (current year)

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) |
|---|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|--|--------------|-------------------------------------|--|
| Current Year 2025/26 | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | |
| No. of properties | | 589 | | | 6 683 | 1 670 | 58 | 1 071 | 485 | | | |
| No. of sectional title property values | | | | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | | | |
| No. of supplementary valuations | | | | | | | | | | | | |
| Supplementary valuation (Rm) | | | | | | | | | | | | |
| No. of valuation roll amendments | | | | | | | | | | | | |
| No. of objections by rate-payers | | | | | | | | | | | | |
| No. of appeals by rate-payers | | | | | | | | | | | | |
| No. of appeals by rate-payers finalised | | | | | | | | | | | | |
| No. of successful objections | 5 | | | | | | | | | | | |
| No. of successful objections > 10% | 5 | | | | | | | | | | | |
| Estimated no. of properties not valued | | | | | | | | | | | | |
| Years since last valuation (select) | | 4 | 4 | | 4 | 4 | 4 | 4 | 4 | 4 | | |
| Frequency of valuation (select) | | 5 | 5 | | 5 | 5 | 5 | 5 | 5 | 5 | | |
| Method of valuation used (select) | | Market | Market | | Market | Market | Market | Market | Market | Market | | |
| Base of valuation (select) | | Land & impr. | Land & impr. | | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | | |
| Phasing-in properties s21 (number) | | No | No | | No | No | No | No | No | No | | |
| Combination of rating types used? (Y/N) | | Yes | Yes | | Yes | Yes | Yes | Yes | Yes | Yes | | |
| Flat rate used? (Y/N) | | No | No | | No | No | No | No | No | No | | |
| Is balance rated by uniform rate/variable rate? | | Variable | Variable | | Variable | Variable | Variable | Variable | Variable | Variable | | |
| Valuation reductions: | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | | 127 594 000 | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | | | 99 810 000 | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | | | |
| Valuation reductions-other (Rm) | 2 | | | | | | 121 404 000 | | | | | |
| Total valuation reductions: | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | 1 020 825 000 | | | 2 598 186 300 | 4 429 271 000 | 11 650 000 | 499 155 000 | 73 820 000 | | | |
| Total land value (Rm) | 6 | | | | | | | | | | | |
| Total value of improvements (Rm) | 6 | | | | | | | | | | | |
| Total market value (Rm) | 6 | 1 020 825 000 | | | 3 325 502 000 | 4 556 865 000 | 133 054 000 | 499 155 000 | 73 820 000 | | | |
| Rating: | | | | | | | | | | | | |
| Average rate | 3 | 0.019532 | | | 0.015108 | 0.003777 | 0.003777 | 0.019532 | 0.003777 | | | |
| Rate revenue budget (R '000) | | 20 134 | | | 39 204 | 16 785 | 44 | 4 505 | 279 | | | |
| Rate revenue expected to collect (R'000) | | 19 147 | | | 37 283 | 15 963 | 42 | 4 284 | 265 | | | |
| Expected cash collection rate (%) | 4 | 95.1% | | | 95.1% | 95.1% | 95.1% | 95.1% | 95.1% | | | |
| Special rating areas (R'000) | | | | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | | 1 138 | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | | | | | | | | |
| Rebates, exemptions - other (R'000) | | | | | 8 360 | | | | | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | | | |
| Total rebates, exemptns, reductns, discs (R'000) | | | | | | | | | | | | |

| Water tariffs | | | | | | | | |
|---|---|-------------------------|-----|-----|-----|-----|-----|-----|
| Domestic | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | 131 | 147 | 153 | 159 | 164 | 169 |
| Service point - vacant land (Rands/month) | | | 121 | 123 | 128 | 133 | 137 | 142 |
| Water usage - flat rate tariff (c/kl) | | | | | | | | |
| Water usage - life line tariff | | (describe structure) | | | | | | |
| Water usage - Block 1 (c/kl) | | (fill in thresholds) | 10 | 10 | 11 | 11 | 11 | 12 |
| Water usage - Block 2 (c/kl) | | (fill in thresholds) | 13 | 13 | 13 | 14 | 14 | 15 |
| Water usage - Block 3 (c/kl) | | (fill in thresholds) | 15 | 15 | 15 | 16 | 17 | 17 |
| Water usage - Block 4 (c/kl) | | (fill in thresholds) | 25 | 26 | 27 | 28 | 29 | 30 |
| Water usage - Block 5 (c/kl) | | (fill in thresholds) | | | | | | |
| Water usage - Block 6 (c/kl) | | (fill in thresholds) | | | | | | |
| Other | 2 | | | | | | | |
| Waste water tariffs | | | | | | | | |
| Domestic | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | 44 | 45 | 47 | 49 | 50 | 52 |
| Service point - vacant land (Rands/month) | | | 141 | 149 | 156 | 161 | 166 | 172 |
| Waste water - flat rate tariff (c/kl) | | | 213 | 226 | 236 | 244 | 252 | 260 |
| Volumetric charge - Block 1 (c/kl) | | (fill in structure) | | | | | | |
| Volumetric charge - Block 2 (c/kl) | | (fill in structure) | | | | | | |
| Volumetric charge - Block 3 (c/kl) | | (fill in structure) | | | | | | |
| Volumetric charge - Block 4 (c/kl) | | (fill in structure) | | | | | | |
| Other | 2 | | | | | | | |
| Electricity tariffs | | | | | | | | |
| Domestic | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | 493 | 556 | 627 | 683 | 744 | 844 |
| Service point - vacant land (Rands/month) | | | 329 | 371 | 418 | 456 | 496 | 563 |
| FBE | | (how is this targeted?) | 2 | 2 | 2 | 3 | 3 | 3 |
| Life-line tariff - meter | | (describe structure) | | | | | | |
| Life-line tariff - prepaid | | (describe structure) | | | | | | |
| Flat rate tariff - meter (c/kwh) | | | | | | | | |
| Flat rate tariff - prepaid(c/kwh) | | | | | | | | |
| Meter - IBT Block 1 (c/kwh) | | (fill in thresholds) | 3 | 3 | 3 | 4 | 4 | 4 |
| Meter - IBT Block 2 (c/kwh) | | (fill in thresholds) | | | | | | |
| Meter - IBT Block 3 (c/kwh) | | (fill in thresholds) | | | | | | |
| Meter - IBT Block 4 (c/kwh) | | (fill in thresholds) | | | | | | |
| Meter - IBT Block 5 (c/kwh) | | (fill in thresholds) | | | | | | |
| Prepaid - IBT Block 1 (c/kwh) | | (fill in thresholds) | 3 | 3 | 3 | 4 | 4 | 5 |
| Prepaid - IBT Block 2 (c/kwh) | | (fill in thresholds) | 3 | 3 | 4 | 4 | 5 | 5 |
| Prepaid - IBT Block 3 (c/kwh) | | (fill in thresholds) | | | | | | |
| Prepaid - IBT Block 4 (c/kwh) | | (fill in thresholds) | | | | | | |
| Prepaid - IBT Block 5 (c/kwh) | | (fill in thresholds) | | | | | | |
| Other | 2 | | | | | | | |
| Waste management tariffs | | | | | | | | |
| Domestic | | | | | | | | |
| Street cleaning charge | | | 32 | 36 | | | | |
| Basic charge/ fixed fee | | | | | 38 | 40 | 41 | 42 |
| 80l bin - once a week | | | 136 | 152 | | | | |
| 250l bin - once a week | | | | | 159 | 166 | 172 | 177 |

WC012 Cederberg - Supporting Table SA13b Service Tariffs by category - explanatory

| Description | Ref | Provide description of tariff structure where appropriate | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| R15 000 threshold rebate | | | 40% | 40% | 40% | 15000 | 15000 | 15000 | 15000 |
| General residential rebate | | | 100% | 100% | 100% | 85000 | 85000 | 85000 | 85000 |
| Indigent rebate or exemption | | | 75% | 75% | 75% | 1138000 | 1416000 | 1462000 | 1508000 |
| Pensioners/social grants rebate or exemption | | | 40% | 40% | 40% | 8360000 | 8301000 | 8574000 | 8848000 |
| Water tariffs | | | | | | | | | |
| [Insert blocks as applicable] | | (fill in thresholds) | | 10 | 10 | 11 | 11 | 11 | 12 |
| | | (fill in thresholds) | | 13 | 13 | 13 | 14 | 14 | 15 |
| | | (fill in thresholds) | | 15 | 15 | 15 | 16 | 17 | 17 |
| | | (fill in thresholds) | | 25 | 26 | 27 | 28 | 29 | 30 |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| Waste water tariffs | | | | | | | | | |
| [Insert blocks as applicable] | | (fill in structure) | | 44 | 45 | 47 | 49 | 51 | 52 |
| | | (fill in structure) | | 141 | 149 | 156 | 161 | 167 | 172 |
| | | (fill in structure) | | 213 | 226 | 236 | 244 | 253 | 261 |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| Electricity tariffs | | | | | | | | | |
| [Insert blocks as applicable] | | (fill in thresholds) | | 493 | 556 | 627 | 683 | 744 | 844 |
| | | (fill in thresholds) | | 329 | 371 | 418 | 456 | 496 | 563 |
| | | (fill in thresholds) | | 2 | 2 | 2 | 3 | 3 | 3 |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | 3 | 3 | 3 | 4 | 4 | 4 |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | 3 | 3 | 3 | 4 | 4 | 5 |
| | | (fill in thresholds) | | 3 | 3 | 4 | 4 | 5 | 5 |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |

WC012 Cederberg - Supporting Table SA14 Household bills

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 % incr. | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Rand/cent | | | | | | | | | | | |
| Monthly Account for Household - 'Middle Income Range' | | | | | | | | | | | |
| 1 | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 669.75 | 705.25 | 722.88 | 755.41 | 755.41 | 755.41 | 2.5% | 774.29 | 799.84 | 825.44 |
| Electricity: Basic levy | | 428.70 | 493.44 | 556.11 | 626.96 | 626.96 | 626.96 | 9.0% | 683.45 | 743.80 | 844.21 |
| Electricity: Consumption | | 2 247.10 | 2 586.40 | 2 914.80 | 3 270.00 | 3 270.00 | 3 270.00 | 9.0% | 3 564.63 | 3 879.38 | 4 403.10 |
| Water: Basic levy | | 124.45 | 131.04 | 146.77 | 153.23 | 153.23 | 153.23 | 3.5% | 158.59 | 163.83 | 169.07 |
| Water: Consumption | | 501.00 | 340.65 | 347.55 | 362.70 | 362.70 | 362.70 | 3.5% | 375.39 | 387.78 | 400.19 |
| Sanitation | | 233.86 | 255.84 | 271.18 | 283.11 | 283.11 | 283.11 | 3.5% | 293.02 | 302.69 | 312.37 |
| Refuse removal | | 155.96 | 168.42 | 188.62 | 196.92 | 196.92 | 196.92 | 4.5% | 205.78 | 212.57 | 219.37 |
| Other | | | | | | | | | | | |
| sub-total | | 4 360.82 | 4 681.04 | 5 147.91 | 5 648.33 | 5 648.33 | 5 648.33 | 7.2% | 6 055.16 | 6 489.89 | 7 173.76 |
| VAT on Services | | | | | | | | | | | |
| Total large household bill: | | 4 360.82 | 4 681.04 | 5 147.91 | 5 648.33 | 5 648.33 | 5 648.33 | 7.2% | 6 055.16 | 6 489.89 | 7 173.76 |
| % increase/-decrease | | - | 7.3% | 10.0% | 9.7% | - | - | (25.9%) | 7.2% | 7.2% | 10.5% |
| Monthly Account for Household - 'Affordable Range' | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 446.50 | 470.16 | 481.92 | 503.60 | 503.60 | 503.60 | 2.5% | 516.19 | 533.23 | 550.29 |
| Electricity: Basic levy | | 428.70 | 493.44 | 556.11 | 626.96 | 626.96 | 626.96 | 9.0% | 683.45 | 743.80 | 844.21 |
| Electricity: Consumption | | 1 163.30 | 1 293.20 | 1 457.40 | 1 635.00 | 1 635.00 | 1 635.00 | 9.0% | 1 782.31 | 1 939.69 | 2 201.55 |
| Water: Basic levy | | 124.45 | 131.04 | 146.77 | 153.23 | 153.23 | 153.23 | 3.5% | 158.59 | 163.83 | 169.07 |
| Water: Consumption | | 265.95 | 278.05 | 283.70 | 296.05 | 296.05 | 296.05 | 3.5% | 306.41 | 316.52 | 326.65 |
| Sanitation | | 233.86 | 255.84 | 271.18 | 283.11 | 283.11 | 283.11 | 3.5% | 293.02 | 302.69 | 312.37 |
| Refuse removal | | 155.96 | 168.42 | 188.62 | 196.92 | 196.92 | 196.92 | 4.5% | 205.78 | 212.57 | 219.37 |
| Other | | | | | | | | | | | |
| sub-total | | 2 818.72 | 3 090.15 | 3 385.70 | 3 694.87 | 3 694.87 | 3 694.87 | 6.8% | 3 945.76 | 4 212.33 | 4 623.52 |
| VAT on Services | | | | | | | | | | | |
| Total small household bill: | | 2 818.72 | 3 090.15 | 3 385.70 | 3 694.87 | 3 694.87 | 3 694.87 | 6.8% | 3 945.76 | 4 212.33 | 4 623.52 |
| % increase/-decrease | | - | 9.6% | 9.6% | 9.1% | - | - | (25.6%) | 6.8% | 6.8% | 9.8% |
| Monthly Account for Household - 'Indigent' Household receiving free basic services | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 223.25 | 141.05 | 144.58 | 251.80 | 251.80 | 251.80 | 2.5% | 258.10 | 266.61 | 275.15 |
| Electricity: Basic levy | | - | - | - | - | - | - | - | - | - | - |
| Electricity: Consumption | | 583.21 | 671.27 | 648.42 | 732.00 | 732.00 | 732.00 | 9.0% | 797.95 | 868.41 | 985.65 |
| Water: Basic levy | | - | - | - | - | - | - | - | - | - | - |
| Water: Consumption | | 135.38 | 142.52 | 157.81 | 151.90 | 151.90 | 151.90 | 3.5% | 157.22 | 162.40 | 167.60 |
| Sanitation | | 38.95 | 42.61 | 45.16 | 47.15 | 47.15 | 47.15 | 3.5% | 48.80 | 50.41 | 52.02 |
| Refuse removal | | 125.78 | 32.45 | 36.34 | 37.94 | 37.94 | 37.94 | 4.5% | 39.65 | 40.96 | 42.27 |
| Other | | | | | | | | | | | |
| sub-total | | 1 106.56 | 1 029.89 | 1 032.31 | 1 220.79 | 1 220.79 | 1 220.79 | 6.6% | 1 301.71 | 1 388.80 | 1 522.69 |
| VAT on Services | | | | | | | | | | | |
| Total small household bill: | | 1 106.56 | 1 029.89 | 1 032.31 | 1 220.79 | 1 220.79 | 1 220.79 | 6.6% | 1 301.71 | 1 388.80 | 1 522.69 |
| % increase/-decrease | | - | (6.9%) | 0.2% | 18.3% | - | - | (63.7%) | 6.6% | 6.7% | 9.6% |

WC012 Cederberg - Supporting Table SA16 Investment particulars by maturity

| Investments by Maturity Name of institution & investment ID | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate * | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|--|----------|----------------------|--------------------|--------------------------------|------------------------------------|-----------------|----------------------------|----------------------|------------------------------|-----------------|-------------------------|---------------------------------------|-------------------|-----------------|
| | | Yrs/Months | | | | | | | | | | | | |
| Parent municipality | | | | | | | | | | | | | | |
| Standard Bank Money Market Call Account | | Yrs | Call Investment | No | Variable | 6.75% | | | | 5 175 | 26 | - | - | 5 201 |
| Standard Bank 32 Day Call Account | | Yrs | Call Investment | No | Variable | 7.00% | | | | 133 | 1 | - | - | 134 |
| Standard Bank Money Market Call Account (48 hr) | | Yrs | Call Investment | No | Variable | 7.65% | | | | 156 967 | 911 | - | 4 431 | 162 309 |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| Municipality sub-total | | | | | | | | | | 162 276 | | - | 4 431 | 167 644 |
| Entities | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| Entities sub-total | | | | | | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 1 | | | | | | | | | 162 276 | | - | 4 431 | 167 644 |

| | | | | | | | | | |
|--|--------|-----|---|---|---|---|---|---|---|
| Banks | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | - | - | - | - | - | - | - | - | - |
| General Public | - | - | - | - | - | - | - | - | - |
| Municipal Pension Funds | - | - | - | - | - | - | - | - | - |
| Other Public Pension Funds | - | - | - | - | - | - | - | - | - |
| Private Enterprises | - | - | - | - | - | - | - | - | - |
| Public Corporations | - | - | - | - | - | - | - | - | - |
| Total Non-marketable Bonds | - | - | - | - | - | - | - | - | - |
| PPP Liabilities | - | - | - | - | - | - | - | - | - |
| Banks | - | - | - | - | - | - | - | - | - |
| Development Bank of South Africa | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | - | - | - | - | - | - | - | - | - |
| General Public | - | - | - | - | - | - | - | - | - |
| Infrastructure Finance Corporation | - | - | - | - | - | - | - | - | - |
| Insurance Companies and Private Pension Funds | - | - | - | - | - | - | - | - | - |
| Municipal Pension Funds | - | - | - | - | - | - | - | - | - |
| Other Public Pension Funds | - | - | - | - | - | - | - | - | - |
| Private Enterprises | - | - | - | - | - | - | - | - | - |
| Public Corporations | - | - | - | - | - | - | - | - | - |
| Public Investments Commissioners | - | - | - | - | - | - | - | - | - |
| Total PPP Liabilities | - | - | - | - | - | - | - | - | - |
| Securities | - | - | - | - | - | - | - | - | - |
| Banks | - | - | - | - | - | - | - | - | - |
| Development Bank of South Africa | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | - | - | - | - | - | - | - | - | - |
| General Public | - | - | - | - | - | - | - | - | - |
| Infrastructure Finance Corporation | - | - | - | - | - | - | - | - | - |
| Insurance Companies and Private Pension Funds | - | - | - | - | - | - | - | - | - |
| Municipal Pension Funds | - | - | - | - | - | - | - | - | - |
| Other Public Pension Funds | - | - | - | - | - | - | - | - | - |
| Private Enterprises | - | - | - | - | - | - | - | - | - |
| Public Corporations | - | - | - | - | - | - | - | - | - |
| Public Investments Commissioners | - | - | - | - | - | - | - | - | - |
| Total Securities | - | - | - | - | - | - | - | - | - |
| Interest Rate Swaps | - | - | - | - | - | - | - | - | - |
| Total Borrowings | 16 529 | 476 | - | - | - | - | - | - | - |

1

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | |
| RECEIPTS | 1.2 | | | | | | | | | |
| Operating | | | | | | | | | | |
| National Government | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>EPWP Incentive</i> | | 1 359 | 1 658 | 1 534 | 1 533 | 1 533 | 1 533 | 1 452 | - | - |
| <i>Finance Management</i> | | 2 132 | 2 083 | 1 938 | 2 000 | 2 000 | 2 000 | 2 100 | 2 200 | 2 300 |
| <i>Integrated National Electrification Grant (VAT)</i> | | 22 000 | 29 491 | 8 715 | 10 400 | 9 043 | 9 043 | 2 122 | 4 498 | 4 702 |
| <i>Local Government Equitable Share</i> | | 60 377 | 67 058 | 71 545 | 75 765 | 75 765 | 75 765 | 79 368 | 83 100 | 85 108 |
| <i>Municipal Disaster Response Grant (VAT)</i> | | - | 1 018 | 796 | - | - | - | - | - | - |
| <i>Municipal Infrastructure Grant (PMU)</i> | | 605 | 894 | 890 | 913 | 913 | 913 | 922 | 987 | 1 057 |
| <i>Municipal Infrastructure Grant (VAT)</i> | | 1 500 | 2 017 | 2 097 | 2 263 | 2 263 | 2 263 | 2 285 | 2 484 | 2 541 |
| <i>National Treasury - Audit Fees</i> | | - | - | 746 | - | - | - | - | - | - |
| <i>Regional Bulk Infrastructure Grant (VAT)</i> | | 110 | (510) | - | 2 089 | - | - | - | 2 197 | 2 296 |
| <i>Water Services Infrastructure Grant (VAT)</i> | | - | 551 | 1 300 | - | - | - | 1 565 | 3 692 | 3 337 |
| Total Monetary Allocations | | 88 084 | 104 260 | 89 550 | 94 963 | 91 518 | 91 518 | 89 814 | 99 159 | 101 340 |
| Total Operating/National Government | | 88 084 | 104 260 | 89 550 | 94 963 | 91 518 | 91 518 | 89 814 | 99 159 | 101 340 |
| Provincial Government | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>Acceleration Of Housing (VAT)</i> | | - | - | - | - | - | - | - | - | - |
| <i>CDW Support</i> | | 152 | 151 | 45 | 151 | 151 | 151 | 157 | 157 | 157 |
| <i>Financial Management Capability Grant</i> | | 1 058 | 1 053 | 991 | 2 500 | 2 500 | 2 500 | - | - | - |
| <i>Fire Services Capacity Building Grant (VAT)</i> | | - | - | - | 130 | 130 | 130 | 157 | - | - |
| <i>Graduate Internship Grant</i> | | - | - | - | - | - | - | - | - | - |
| <i>Human Settlement Development Grant (OPEX)</i> | | 14 266 | 1 756 | 3 358 | 3 383 | 1 339 | 1 339 | 2 232 | 600 | 600 |
| <i>Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)</i> | | - | - | - | - | 2 259 | 2 259 | 3 259 | 43 000 | 43 000 |
| <i>Library Services - MRFG</i> | | 4 703 | 5 539 | 4 923 | 6 477 | 6 477 | 6 477 | 7 156 | 7 228 | 7 300 |
| <i>Loadshedding Relief Grant (Vat)</i> | | 209 | - | (84) | - | - | - | - | - | - |
| <i>Municipal Capacity Building Grant</i> | | - | - | - | - | - | - | - | - | - |
| <i>Municipal Energy Resilience Grant</i> | | - | 500 | (0) | - | - | - | - | - | - |
| <i>Municipal Financial Recovery Services</i> | | - | 1 000 | - | - | - | - | - | - | - |
| <i>Municipal Interventions Grant (VAT)</i> | | 98 | 52 | 600 | - | 745 | 745 | - | - | - |
| <i>Municipal Library Support Grant</i> | | - | (189) | - | - | - | - | - | - | - |
| <i>Municipal Service Delivery and Capacity Building Grant</i> | | - | 300 | - | - | - | - | - | - | - |
| <i>Municipal Water Resilience Grant (VAT)</i> | | 773 | 652 | 1 043 | 652 | 913 | 913 | 489 | - | - |
| <i>Non Motorised Transport Infrastructure Grant (VAT)</i> | | - | - | - | 165 | - | - | - | - | - |
| <i>Public Employment Support Grant</i> | | - | - | - | - | - | - | - | - | - |
| <i>Road Maintenance (Proclaimed)</i> | | - | - | - | 1 260 | - | 1 260 | 175 | 8 640 | 124 |
| <i>Thusing Service Centre (Sustainability Operational Support)</i> | | 150 | 119 | - | 200 | 200 | 200 | 146 | - | - |
| <i>Waster Management Compliance Grant (VAT)</i> | | - | - | 67 | - | - | - | 94 | - | - |
| <i>Development of Sport and Recreation Facilities Grant (VAT)</i> | | - | - | - | - | - | - | - | - | - |
| Total Monetary Allocations | | 21 409 | 10 934 | 10 945 | 14 919 | 15 974 | 15 974 | 13 864 | 59 625 | 51 181 |
| Total Operating/Provincial Government | | 21 409 | 10 934 | 10 945 | 14 919 | 15 974 | 15 974 | 13 864 | 59 625 | 51 181 |
| District Municipalities | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| Total Monetary Allocations | | - | - | - | - | - | - | - | - | - |
| Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| Total Operating/District Municipalities | | - | - | - | - | - | - | - | - | - |
| Other Grant Providers | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Monetary Allocations | | - | - | - | - | - | - | - | - | - |
| Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| Total Operating/Other Grant Providers | | - | - | - | - | - | - | - | - | - |
| Total Operating | 5 | 109 492 | 115 193 | 100 495 | 109 882 | 107 492 | 107 492 | 103 678 | 158 784 | 152 521 |
| Capital | | | | | | | | | | |
| National Government | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>Finance Management (Capital)</i> | | - | - | 62 | - | - | - | - | - | - |
| <i>Integrated National Electrification Grant (INEG)</i> | | - | - | - | - | - | - | - | - | - |
| <i>Municipal Disaster Response Grant</i> | | - | 6 787 | 5 304 | - | - | - | - | - | - |
| <i>Municipal Infrastructure Grant (MIG)</i> | | 10 003 | 11 747 | 14 506 | 15 087 | 15 087 | 15 087 | 15 234 | 16 562 | 16 941 |
| <i>Regional Bulk Infrastructure Grant</i> | | 731 | - | - | 13 927 | - | - | - | 14 946 | 15 303 |
| <i>Water Services Infrastructure Grant</i> | | - | 3 262 | 8 664 | - | - | - | 10 435 | 24 614 | 22 248 |
| Total Monetary Allocations | | 10 734 | 21 797 | 28 537 | 29 014 | 15 087 | 15 087 | 25 669 | 55 822 | 54 493 |
| Total Capital/National Government | | 10 734 | 21 797 | 28 537 | 29 014 | 15 087 | 15 087 | 25 669 | 55 822 | 54 493 |
| Provincial Government | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>Acceleration Of Housing (Capital)</i> | | - | - | - | - | - | - | - | - | - |
| <i>Fire Services Capacity Building Grant</i> | | - | - | - | 870 | 870 | 870 | 1 043 | - | - |
| <i>Human Settlement Development Grant (CAPEX)</i> | | 13 214 | - | - | - | 5 039 | 5 039 | - | - | - |
| <i>Informal Settlements Upgrading Partnership Grant (ISUPG) (CAPEX)</i> | | - | 3 063 | 3 356 | 4 517 | - | - | 49 000 | 45 600 | - |
| <i>Library Services MRF Capital</i> | | - | - | - | - | - | - | - | - | - |
| <i>Loadshedding Relief Grant</i> | | 1 391 | - | - | - | - | - | - | - | - |
| <i>Municipal Interventions Grant</i> | | 652 | 348 | - | - | - | - | - | - | - |
| <i>Municipal Library Support Grant (Capital)</i> | | - | - | - | - | - | - | - | - | - |
| <i>Municipal Water Resilience Grant</i> | | 2 227 | 4 348 | 6 957 | 4 348 | 4 087 | 4 087 | 3 261 | - | - |
| <i>Non Motorised Transport Infrastructure Grant</i> | | - | - | - | 1 100 | - | - | - | - | - |
| <i>Waster Management Compliance Grant</i> | | - | - | 448 | - | - | - | - | - | - |
| <i>Development of Sport and Recreation Facilities Grant</i> | | - | - | - | - | - | - | 623 | - | - |
| Total Monetary Allocations | | 17 484 | 7 758 | 10 760 | 10 834 | 9 996 | 9 996 | 53 927 825 | 45 600 000 | - |
| Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| Total Capital/Provincial Government | | 17 484 | 7 758 | 10 760 | 10 834 | 9 996 | 9 996 | 53 928 | 45 600 | - |
| District Municipalities | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Monetary Allocations | | - | - | - | - | - | - | - | - | - |
| Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| Total Capital/District Municipalities | | - | - | - | - | - | - | - | - | - |
| Other Grant Providers | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Monetary Allocations | | - | - | - | - | - | - | - | - | - |
| Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| Total Capital/Other Grant Providers | | - | - | - | - | - | - | - | - | - |
| Total Capital | 5 | 28 218 | 29 555 | 39 297 | 39 848 | 25 083 | 25 083 | 79 596 | 101 422 | 54 493 |
| TOTAL RECEIPTS OF TRANSFERS AND GRANTS | | 137 710 | 144 749 | 139 792 | 149 730 | 132 575 | 132 575 | 183 275 | 260 205 | 207 014 |

WC012 Cederberg - Supporting Table SA19 Expenditure on transfers and grant programme

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | |
| EXPENDITURE | 1 | | | | | | | | | |
| Operating | | | | | | | | | | |
| National Government | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>EPWP Incentive</i> | | 1 359 | 1 658 | 1 534 | 1 533 | 1 533 | 1 533 | 1 452 | - | - |
| <i>Finance Management</i> | | 2 083 | 2 132 | 1 938 | 2 000 | 2 000 | 2 000 | 2 100 | 2 200 | 2 300 |
| <i>Integrated National Electrification Grant (VAT)</i> | | 20 665 | 27 829 | 11 712 | 10 400 | 9 043 | 9 043 | 2 122 | 4 498 | 4 702 |
| <i>Local Government Equitable Share</i> | | 61 451 | 67 058 | 71 545 | 75 765 | 75 765 | 75 765 | 79 368 | 83 100 | 85 108 |
| <i>Municipal Disaster Response Grant (VAT)</i> | | - | 41 | 1 190 | - | 1 948 | 1 948 | - | - | - |
| <i>Municipal Infrastructure Grant (PMU)</i> | | 849 | 894 | 880 | 913 | 913 | 913 | 922 | 987 | 1 057 |
| <i>Municipal Infrastructure Grant (VAT)</i> | | 1 518 | 2 017 | 2 097 | 2 263 | 2 263 | 2 263 | 2 285 | 2 484 | 2 541 |
| <i>National Treasury - Audit Fees</i> | | - | - | 746 | - | - | - | - | - | - |
| <i>Regional Bulk Infrastructure Grant (VAT)</i> | | 110 | - | - | 2 089 | - | - | - | 2 197 | 2 296 |
| <i>Water Services Infrastructure Grant (VAT)</i> | | 116 | 369 | 826 | - | 459 | 459 | 1 565 | 3 692 | 3 337 |
| Total Monetary Allocations | | 88 151 | 101 998 | 92 468 | 94 963 | 93 925 | 93 925 | 89 814 | 99 159 | 101 340 |
| Total National Government | | 88 151 | 101 998 | 92 468 | 94 963 | 93 925 | 93 925 | 89 814 | 99 159 | 101 340 |
| Provincial Government | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>Acceleration Of Housing (VAT)</i> | | - | - | - | - | - | - | - | - | - |
| <i>CDW Support</i> | | 115 | 10 | 74 | 151 | 302 | 302 | 157 | 157 | 157 |
| <i>Financial Management Capability Grant</i> | | 1 053 | 499 | 1 550 | 2 500 | 2 500 | 2 500 | - | - | - |
| <i>Fire Services Capacity Building Grant (VAT)</i> | | - | - | - | 130 | 130 | 130 | 157 | - | - |
| <i>Graduate Internship Grant</i> | | - | - | - | - | - | - | - | - | - |
| <i>Human Settlement Development Grant (OPEX)</i> | | 14 076 | 1 756 | 3 358 | 3 383 | 1 339 | 1 339 | 2 232 | 600 | 600 |
| <i>Informal Settlements Uqoradina Partnership Grant (ISUPG) (OPEX)</i> | | 4 703 | 4 903 | 5 308 | 6 477 | 2 259 | 2 259 | 3 259 | 43 000 | 43 000 |
| <i>Library Services: MRRG</i> | | - | - | - | - | 6 477 | 6 477 | 7 156 | 7 228 | 7 300 |
| <i>Loadshedding Relief Grant (Vat)</i> | | - | 198 | - | - | - | - | - | - | - |
| <i>Municipal Capacity Building Grant</i> | | 250 | - | - | - | - | - | - | - | - |
| <i>Municipal Energy Resilience Grant</i> | | - | 500 | - | - | - | - | - | - | - |
| <i>Municipal Financial Recovery Services</i> | | - | - | 999 | - | - | - | - | - | - |
| <i>Municipal Interventions Grant (VAT)</i> | | 158 | 253 | 500 | - | 845 | 845 | - | - | - |
| <i>Municipal Library Support Grant</i> | | 8 | - | - | - | - | - | - | - | - |
| <i>Municipal Service Delivery and Capacity Building Grant</i> | | - | 300 | - | - | - | - | - | - | - |
| <i>Municipal Water Resilience Grant (VAT)</i> | | - | 520 | 1 243 | 652 | 1 153 | 1 153 | 489 | - | - |
| <i>Non Motorised Transport Infrastructure Grant (VAT)</i> | | 90 | - | - | 165 | - | - | - | - | - |
| <i>Public Employment Support Grant</i> | | - | - | - | - | - | - | - | - | - |
| <i>Road Maintenance (Proclaimed)</i> | | - | - | - | 1 260 | 1 260 | 1 260 | 175 | 8 640 | 124 |
| <i>Thusong Service Centre (Sustainability Operational Support)</i> | | 149 | 1 | 118 | 200 | 200 | 200 | 146 | - | - |
| <i>Waster Management Compliance Grant (VAT)</i> | | - | - | 67 | - | - | - | - | - | - |
| <i>Development of Sport and Recreation Facilities Grant (VAT)</i> | | - | - | - | - | - | - | 94 | - | - |
| Total Monetary Allocations | | 20 603 | 8 940 | 13 218 | 14 919 | 16 465 | 16 465 | 13 864 | 59 625 | 51 181 |
| Total Provincial Government | | 20 603 | 8 940 | 13 218 | 14 919 | 16 465 | 16 465 | 13 864 | 59 625 | 51 181 |
| District Municipalities | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Monetary Allocations | | - | - | - | - | - | - | - | - | - |
| Allocations In-kind | | | | | | | | | | |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| Total Operating/District Municipalities | | - | - | - | - | - | - | - | - | - |
| Other Grant Providers | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Monetary Allocations | | - | - | - | - | - | - | - | - | - |
| Allocations In-kind | | | | | | | | | | |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| Total Operating/Other Grant Providers | | - | - | - | - | - | - | - | - | - |
| Total operating expenditure of Transfers and Grants | | 108 753 | 110 938 | 105 686 | 109 882 | 110 390 | 110 390 | 103 678 | 158 784 | 152 521 |
| Capital | | | | | | | | | | |
| National Government | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>Finance Management (Capital)</i> | | - | - | 62 | - | - | - | - | - | - |
| <i>Integrated National Electrification Grant (INEG)</i> | | - | - | - | - | - | - | - | - | - |
| <i>Municipal Disaster Response Grant</i> | | - | 275 | 4 918 | - | 4 152 | 4 152 | - | - | - |
| <i>Municipal Infrastructure Grant (MIG)</i> | | 10 688 | 13 413 | 14 506 | 15 087 | 15 087 | 15 087 | 15 234 | 16 562 | 16 941 |
| <i>Regional Bulk Infrastructure Grant</i> | | 731 | - | - | 13 927 | - | - | - | 14 646 | 15 303 |
| <i>Water Services Infrastructure Grant</i> | | 704 | 4 094 | 5 654 | - | 3 060 | 3 060 | 10 435 | 24 614 | 22 248 |
| Total Monetary Allocations | | 12 124 | 17 782 | 25 141 | 29 014 | 22 300 | 22 300 | 25 669 | 55 822 | 54 493 |
| Total National Government | | 12 124 | 17 782 | 25 141 | 29 014 | 22 300 | 22 300 | 25 669 | 55 822 | 54 493 |
| Provincial Government | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>Acceleration Of Housing (Capital)</i> | | - | - | - | - | - | - | - | - | - |
| <i>Fire Services Capacity Building Grant</i> | | - | - | - | 870 | 870 | 870 | 1 043 | - | - |
| <i>Human Settlement Development Grant (CAPEX)</i> | | - | - | - | - | 5 039 | 5 039 | - | - | - |
| <i>Informal Settlements Uqoradina Partnership Grant (ISUPG) (CAPEX)</i> | | 13 214 | 3 063 | 3 356 | 4 517 | - | - | 49 000 | 45 600 | - |
| <i>Library Services MRF - Capital</i> | | - | 10 | - | - | - | - | - | - | - |
| <i>Loadshedding Relief Grant</i> | | - | 1 319 | - | - | - | - | - | - | - |
| <i>Municipal Interventions Grant (Capital)</i> | | - | 739 | - | - | - | - | - | - | - |
| <i>Municipal Library Support Grant (Capital)</i> | | 5 | - | - | - | - | - | - | - | - |
| <i>Municipal Water Resilience Grant</i> | | - | 3 548 | 8 837 | 4 348 | 5 688 | 5 688 | 3 261 | - | - |
| <i>Non Motorised Transport Infrastructure Grant</i> | | - | - | - | 1 100 | - | - | - | - | - |
| <i>Waster Management Compliance Grant</i> | | - | - | 448 | - | - | - | - | - | - |
| <i>Development of Sport and Recreation Facilities Grant</i> | | - | - | - | - | - | - | 623 | - | - |
| Total Monetary Allocations | | 13 219 | 8 679 | 12 640 | 10 834 | 11 597 | 11 597 | 53 928 | 45 600 | - |
| Total Provincial Government | | 13 219 | 8 679 | 12 640 | 10 834 | 11 597 | 11 597 | 53 928 | 45 600 | - |
| District Municipalities | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Monetary Allocations | | - | - | - | - | - | - | - | - | - |
| Allocations In-kind | | | | | | | | | | |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| Total Capital/District Municipalities | | - | - | - | - | - | - | - | - | - |
| Other Grant Providers | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Monetary Allocations | | - | - | - | - | - | - | - | - | - |
| Allocations In-kind | | | | | | | | | | |
| <i>None</i> | | - | - | - | - | - | - | - | - | - |
| Total Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| Total Capital/Other Grant Providers | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | 25 343 | 26 461 | 37 781 | 39 848 | 33 896 | 33 896 | 79 596 | 101 422 | 54 493 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 134 096 | 137 399 | 143 467 | 149 730 | 144 286 | 144 286 | 183 275 | 260 205 | 207 014 |

WC012 Cederberg - Supporting Table SA21 Transfers and grants made by the municipality

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Monetary Transfers to other municipalities | | | | | | | | | | | |
| <i>District Municipalities</i> | 1 | - | - | - | - | - | - | - | - | - | - |
| Total Monetary Transfers To Municipalities: | | - | - | - | - | - | - | - | - | - | - |
| Monetary Transfers to Entities/Other External Mechanisms | | | | | | | | | | | |
| <i>Municipal Entities</i> | 2 | - | - | - | - | - | - | - | - | - | - |
| Total Monetary Transfers To Entities/Ems' | | - | - | - | - | - | - | - | - | - | - |
| Monetary Transfers to other Organs of State | | | | | | | | | | | |
| <i>Departmental Agencies and Accounts</i> | 3 | - | - | - | - | - | - | - | - | - | - |
| <i>Provincial Government</i> | | - | - | - | - | - | - | - | - | - | - |
| Total Monetary Transfers To Other Organs Of State: | | - | - | - | - | - | - | - | - | - | - |
| Monetary Transfers to Organisations | | | | | | | | | | | |
| <i>Foreign Government and International Organisations</i> | | - | - | - | - | - | - | - | - | - | - |
| <i>Higher Educational Institutions</i> | | - | - | - | - | - | - | - | - | - | - |
| <i>Non-Profit Institutions - Sport Councils</i> | | 9 | 3 | 15 | 15 | 6 | 6 | 6 | - | - | - |
| <i>Non-Profit Institutions - Local Tourism Boards</i> | | - | - | 100 | 525 | 525 | 525 | 525 | 750 | 775 | 800 |
| <i>Private Enterprises</i> | | - | - | - | - | - | - | - | - | - | - |
| <i>Public Corporations</i> | | - | - | - | - | - | - | - | - | - | - |
| Total Monetary Transfers To Organisations | | 9 | 3 | 115 | 540 | 530 | 530 | 530 | 750 | 775 | 800 |
| Monetary Transfers to Groups of Individuals | | | | | | | | | | | |
| <i>Households - Social Relief</i> | | - | 8 | 44 | 180 | 195 | 195 | 195 | 300 | 310 | 320 |
| <i>Households - Severance Package</i> | | 370 | 188 | - | - | - | - | - | - | - | - |
| <i>Households - Bursaries for non-employees</i> | | 350 | - | - | - | - | - | - | - | - | - |
| Total Monetary Transfers To Groups Of Individuals: | | 719 | 196 | 44 | 180 | 195 | 195 | 195 | 300 | 310 | 320 |
| TOTAL Monetary TRANSFERS AND GRANTS | 6 | 728 | 198 | 159 | 720 | 725 | 725 | 725 | 1 050 | 1 085 | 1 119 |
| In-Kind Transfers to other municipalities | | | | | | | | | | | |
| <i>District Municipalities</i> | 1 | - | - | - | - | - | - | - | - | - | - |
| Total In-Kind Transfers To Municipalities: | | - | - | - | - | - | - | - | - | - | - |
| In-Kind Transfers to Entities/Other External Mechanisms | | | | | | | | | | | |
| <i>Municipal Entities</i> | 2 | - | - | - | - | - | - | - | - | - | - |
| Total In-Kind Transfers To Entities/Ems' | | - | - | - | - | - | - | - | - | - | - |
| In-Kind Transfers to other Organs of State | | | | | | | | | | | |
| <i>Departmental Agencies and Accounts</i> | 3 | - | - | - | - | - | - | - | - | - | - |
| <i>Provincial Government</i> | | - | - | - | - | - | - | - | - | - | - |
| Total In-Kind Transfers To Other Organs Of State: | | - | - | - | - | - | - | - | - | - | - |
| In-Kind Grants to Organisations | | | | | | | | | | | |
| <i>Foreign Government and International Organisations</i> | 4 | - | - | - | - | - | - | - | - | - | - |
| <i>Higher Educational Institutions</i> | | - | - | - | - | - | - | - | - | - | - |
| <i>Non-Profit Institutions</i> | | - | - | - | - | - | - | - | - | - | - |
| <i>Private Enterprises</i> | | - | - | - | - | - | - | - | - | - | - |
| <i>Public Corporations</i> | | - | - | - | - | - | - | - | - | - | - |
| Total In-Kind Grants To Organisations | | - | - | - | - | - | - | - | - | - | - |
| Groups of Individuals | | | | | | | | | | | |
| <i>Households - Social Relief</i> | 5 | - | - | 6 | 30 | 30 | 30 | 30 | 50 | 52 | 53 |
| Total In-Kind Grants To Groups Of Individuals: | | - | - | 6 | 30 | 30 | 30 | 30 | 50 | 52 | 53 |
| TOTAL In-Kind TRANSFERS AND GRANTS | | - | - | 6 | 30 | 30 | 30 | 30 | 50 | 52 | 53 |
| TOTAL TRANSFERS AND GRANTS | 6 | 728 | 198 | 164 | 750 | 755 | 755 | 755 | 1 100 | 1 136 | 1 173 |

| | | | | | | | | | | |
|--|-----|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Travel or Motor Vehicle | 3 | 6 435 | 7 048 | 6 748 | 7 479 | 7 139 | 7 139 | 8 285 | 8 869 | 9 494 |
| Voluntary Work | | - | - | - | - | - | - | - | - | - |
| Total Allowance | | 7 200 | 7 791 | 7 676 | 8 195 | 7 764 | 7 764 | 8 937 | 9 567 | 10 241 |
| Service Related Benefits | | | | | | | | | | |
| Acting | 3 | - | - | - | - | 286 | 286 | 523 | 560 | 600 |
| Bonus | 3 | - | - | - | - | - | - | - | - | - |
| Danger Allowance | 3 | - | - | - | - | - | - | - | - | - |
| Entertainment | 3 | - | - | - | - | - | - | - | - | - |
| Fire Brigade | | - | - | - | - | - | - | - | - | - |
| In-kind Benefits | 3 | - | - | - | - | - | - | - | - | - |
| Leave Pay | 3 | 571 | 1 704 | 1 738 | 1 297 | 1 892 | 1 892 | 2 033 | 2 187 | 2 351 |
| Lifeguard/Duty Squads | | - | - | - | - | - | - | - | - | - |
| Long Service Award | | 532 | 493 | 504 | 562 | 563 | 563 | 620 | 683 | 752 |
| Overtime | | 4 024 | 4 841 | 5 023 | 5 912 | 6 854 | 6 854 | 7 304 | 7 819 | 8 370 |
| Scarcity | 3 | 369 | 454 | 481 | 523 | 513 | 513 | 528 | 566 | 605 |
| Standby Allowance | 3 | 2 879 | 3 595 | 4 140 | 4 527 | 5 180 | 5 180 | 5 521 | 5 910 | 6 326 |
| Tools Allowance | 3 | - | - | - | - | - | - | - | - | - |
| Uniform/Special/Protective Clothing | 3 | - | - | - | - | - | - | - | - | - |
| Leave gratuity | | - | - | - | - | - | - | - | - | - |
| Long Term Service Award | | - | - | - | - | - | - | - | - | - |
| Total Service Related Benefits | | 8 396 | 11 086 | 11 887 | 12 821 | 15 288 | 15 288 | 16 530 | 17 725 | 19 004 |
| Total Salaries and Allowances | | 100 202 | 105 011 | 110 468 | 129 960 | 128 636 | 128 636 | 144 737 | 151 838 | 162 124 |
| Social Contributions | | | | | | | | | | |
| Bargaining Council | | 42 | 43 | 46 | 55 | 53 | 53 | 62 | 66 | 71 |
| Group Life Insurance | | 1 722 | 1 782 | 1 902 | 2 294 | 2 197 | 2 197 | 2 544 | 3 024 | 2 915 |
| Medical | | 4 416 | 4 251 | 4 938 | 7 144 | 5 773 | 5 773 | 6 586 | 7 051 | 7 547 |
| Pension | | 12 683 | 12 895 | 13 739 | 16 699 | 15 929 | 15 929 | 18 369 | 19 664 | 21 049 |
| Unemployment Insurance | | 680 | 669 | 672 | 818 | 736 | 736 | 857 | 901 | 965 |
| Total Social Contributions | | 19 543 | 19 639 | 21 297 | 27 010 | 24 687 | 24 687 | 28 419 | 30 707 | 32 547 |
| Post-retirement Benefit | 6 | | | | | | | | | |
| Medical | | 2 154 | 1 300 | 1 343 | 1 507 | 1 718 | 1 718 | 1 909 | 2 121 | 2 357 |
| Other Benefits | | - | - | - | - | - | - | - | - | - |
| Pension | | - | - | - | - | - | - | - | - | - |
| Total Post-retirement Benefit | | 2 154 | 1 300 | 1 343 | 1 507 | 1 718 | 1 718 | 1 909 | 2 121 | 2 357 |
| Costs Capitalised to PPE | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 121 899 | 125 950 | 133 108 | 158 478 | 155 041 | 155 041 | 175 064 | 184 665 | 197 028 |
| % increase | 4 | | 3.3% | 5.7% | 19.1% | (2.2%) | - | 12.9% | 5.5% | 6.7% |
| Total Parent Municipality | | 130 185 | 136 901 | 144 741 | 171 464 | 167 203 | 167 203 | 189 941 | 200 296 | 213 452 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 130 185 | 136 901 | 144 741 | 171 464 | 167 203 | 167 203 | 189 941 | 200 296 | 213 452 |
| % increase | 4 | | 5.2% | 5.7% | 18.5% | (2.5%) | - | 13.6% | 5.5% | 6.6% |
| TOTAL MANAGERS AND STAFF | 5.7 | 124 488 | 130 819 | 138 386 | 164 632 | 160 570 | 160 570 | 183 094 | 193 107 | 205 903 |

WC012 Cederberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

| Disclosure of Salaries, Allowances & Benefits 1. | Ref | No. | Salary | Contributions | Allowances | Performance Bonuses | In-kind benefits | Total Package |
|--|------|-----|-------------------|----------------|------------------|---------------------|------------------|-------------------|
| Rand per annum | | | | 1. | | | | 2. |
| Councillors | 3 | | | | | | | |
| Speaker | 4 | | 753 900 | 91 350 | 47 250 | | | 892 500 |
| Chief Whip | | | – | – | – | | | – |
| Executive Mayor | | | 928 200 | – | – | | | 928 200 |
| Deputy Executive Mayor | | | 716 100 | – | 93 450 | | | 809 550 |
| Executive Committee | | | 1 585 500 | – | 351 750 | | | 1 937 250 |
| Total for all other councillors | | | 1 820 700 | 190 050 | 268 800 | | | 2 279 550 |
| Total Councillors | 8 | – | 5 804 400 | 281 400 | 761 250 | | | 6 847 050 |
| Senior Managers of the Municipality | 5 | | | | | | | |
| Municipal Manager (MM) | | | 1 932 083 | 2 266 | 94 106 | 150 756 | | 2 179 211 |
| Chief Finance Officer | | | 1 268 420 | 126 745 | 138 868 | 97 990 | | 1 632 023 |
| Director Community Development Services | | | 1 201 359 | 144 438 | 153 043 | 92 582 | | 1 591 422 |
| Director Engineering Services | | | 1 341 741 | 2 427 | 189 863 | 104 100 | | 1 638 131 |
| Director Corporate Services | | | 813 715 | 58 497 | 54 161 | 62 479 | | 988 852 |
| | | | | | | | | – |
| Total Senior Managers of the Municipality | 8,10 | – | 6 557 318 | 334 373 | 630 041 | 507 907 | | 8 029 639 |
| TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION | 10 | – | 12 361 718 | 615 773 | 1 391 291 | 507 907 | | 14 876 689 |

WC012 Cederberg - Supporting Table SA24 Summary of personnel numbers

| Summary of Personnel Numbers | | Ref | 2024/25 | | | Current Year 2025/26 | | | Budget Year 2026/27 | | |
|---|---|-------|------------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Number | | 1,2 | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| Municipal Council and Boards of Municipal Entities | | | | | | | | | | | |
| | Councillors (Political Office Bearers plus Other Councillors) | | 11 | - | 10 | 11 | - | 10 | 11 | - | 11 |
| | Board Members of municipal entities | 4 | - | - | - | - | - | - | - | - | - |
| | Municipal employees | 5 | | | | | | | | | |
| | Municipal Manager and Senior Managers | 3 | 4 | 3 | 1 | 5 | 3 | 1 | 4 | 2 | 1 |
| | Other Managers | 7 | 16 | 11 | - | 16 | 11 | - | 14 | 13 | - |
| | Professionals | | 12 | 12 | - | 12 | 12 | - | 9 | 9 | - |
| | <i>Finance</i> | | 5 | 5 | - | 5 | 5 | - | 4 | 4 | - |
| | <i>Spatial/town planning</i> | | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - |
| | <i>Information Technology</i> | | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - |
| | <i>Roads</i> | | - | - | - | - | - | - | 1 | 1 | - |
| | <i>Electricity</i> | | 3 | 3 | - | 3 | 3 | - | - | - | - |
| | <i>Water</i> | | - | - | - | - | - | - | - | - | - |
| | <i>Sanitation</i> | | 1 | 1 | - | 1 | 1 | - | - | - | - |
| | <i>Refuse</i> | | - | - | - | - | - | - | - | - | - |
| | <i>Other</i> | | 1 | 1 | - | 1 | 1 | - | 2 | 2 | - |
| | Technicians | | 53 | 53 | - | 53 | 53 | - | 60 | 60 | - |
| | <i>Finance</i> | | 7 | 7 | - | 7 | 7 | - | 13 | 13 | - |
| | <i>Spatial/town planning</i> | | 3 | 3 | - | 3 | 3 | - | 3 | 3 | - |
| | <i>Information Technology</i> | | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - |
| | <i>Roads</i> | | 4 | 4 | - | 4 | 4 | - | 4 | 4 | - |
| | <i>Electricity</i> | | 3 | 3 | - | 3 | 3 | - | 3 | 3 | - |
| | <i>Water</i> | | 1 | 1 | - | 1 | 1 | - | 2 | 2 | - |
| | <i>Sanitation</i> | | - | - | - | - | - | - | - | - | - |
| | <i>Refuse</i> | | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - |
| | <i>Other</i> | | 33 | 33 | - | 33 | 33 | - | 33 | 33 | - |
| | Clerks (Clerical and administrative) | | 27 | 26 | 1 | 27 | 26 | 1 | 27 | 26 | 1 |
| | Service and sales workers | | 73 | 70 | 3 | 73 | 70 | 3 | 73 | 70 | - |
| | Skilled agricultural and fishery workers | | - | - | - | - | - | - | - | - | - |
| | Craft and related trades | | 4 | 4 | - | 4 | 4 | - | 3 | 3 | - |
| | Plant and Machine Operators | | 26 | 26 | - | 26 | 26 | - | 19 | 17 | - |
| | Elementary Occupations | | 125 | 118 | - | 125 | 118 | - | 147 | 121 | 1 |
| | TOTAL PERSONNEL NUMBERS | 9 | 351 | 323 | 15 | 352 | 323 | 15 | 367 | 321 | 14 |
| | % increase | | | | | 0.3% | - | - | 4.3% | (0.6%) | (6.7%) |
| | Total municipal employees headcount | 6, 10 | | | | | | | | | |
| | Finance personnel headcount | 8, 10 | 37 | 37 | - | 37 | 37 | - | 44 | 40 | - |
| | Human Resources personnel headcount | 8, 10 | 4 | 4 | - | 4 | 4 | - | 7 | 4 | - |

WC012 Cederberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|--|-----|---------------------|-----------------|-----------------|----------------|-----------------|---------------|---------------|----------------|---------------|-----------------|----------------|---------------|---|------------------------|------------------------|--|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| R thousand | | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | 18 722 | 15 560 | 14 932 | 13 652 | 13 247 | 13 793 | 14 179 | 14 660 | 15 388 | 14 805 | 14 849 | 28 023 | 191 810 | 208 725 | 236 869 | |
| Service charges - Water | | 2 990 | 2 074 | 2 378 | 3 126 | 3 262 | 3 237 | 4 076 | 3 204 | 3 196 | 3 007 | 6 106 | (491) | 36 166 | 37 361 | 38 555 | |
| Service charges - Waste Water Management | | 1 366 | 1 465 | 1 421 | 1 442 | 1 316 | 1 328 | 1 347 | 1 352 | 1 372 | 1 331 | 1 348 | 1 382 | 16 470 | 17 016 | 17 562 | |
| Service charges - Waste Management | | 1 278 | 1 270 | 1 276 | 1 275 | 1 271 | 1 259 | 1 264 | 1 284 | 1 283 | 1 274 | 1 268 | 1 336 | 15 337 | 15 843 | 16 349 | |
| Sale of Goods and Rendering of Services | | 550 | 341 | 394 | 967 | 582 | 719 | 356 | 224 | 326 | 265 | 197 | 347 | 5 270 | 5 545 | 5 829 | |
| Agency services | | 348 | 414 | 346 | 426 | 390 | 64 | 500 | 518 | 331 | 344 | 333 | 311 | 4 325 | 4 468 | 4 611 | |
| Interest | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest earned from Receivables (Exchange) | | 534 | 522 | 517 | 532 | 536 | 544 | 543 | 589 | 598 | 612 | 605 | 635 | 6 766 | 7 030 | 7 312 | |
| Interest earned from Current and Non Current Assets | | 1 150 | 813 | 86 | 733 | 779 | 853 | 942 | 861 | 1 008 | 1 117 | 1 113 | 1 077 | 10 534 | 10 537 | 10 541 | |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rent on Land | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rental from Fixed Assets | | 44 | 48 | 52 | 117 | 37 | 42 | 41 | 36 | 48 | 43 | 59 | 381 | 947 | 978 | 1 009 | |
| Licences and permits | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 2 | 2 | 2 | |
| Special rating levies | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Construction Contract Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Development Charges | | - | - | - | 28 | 28 | - | - | - | - | - | - | - | 55 | 57 | 59 | |
| Operational Revenue | | 42 | 2 | 11 | 64 | 11 | 12 | 8 | 6 | 123 | 51 | 42 | 23 | 394 | 398 | 402 | |
| Non-Exchange Revenue | | | | | | | | | | | | | | | | | |
| Property rates | | 16 706 | 5 877 | 5 979 | 5 996 | 5 997 | 6 001 | 6 002 | 5 990 | 6 053 | 5 432 | 6 230 | 6 876 | 83 139 | 85 883 | 88 632 | |
| Surcharges and Taxes | | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 700 | 723 | 746 | |
| Fines, penalties and forfeits | | 1 751 | 1 747 | 1 701 | 1 917 | 1 931 | 1 902 | 11 803 | 4 044 | 1 282 | 4 058 | 9 371 | 16 040 | 57 548 | 59 447 | 61 349 | |
| Licences or permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfer and subsidies - Operational | | 36 388 | 3 030 | 1 262 | 1 585 | 3 572 | 26 917 | 1 694 | 1 821 | 21 321 | 1 329 | 2 602 | 2 157 | 103 678 | 158 784 | 152 521 | |
| Interest earned from Receivables (Non-Exchange) | | 365 | 366 | 355 | 246 | 372 | 376 | 371 | 389 | 391 | 392 | 386 | 380 | 4 389 | 4 562 | 4 741 | |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue - Service Charges | | 413 | 427 | 421 | 416 | 416 | 415 | 415 | 414 | 414 | 409 | 408 | 224 | 4 792 | 5 095 | 5 558 | |
| Gains on disposal of Fixed and Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | 532 | 532 | 549 | 567 | |
| Other Gains | | 272 | 272 | 272 | 272 | 272 | 272 | 272 | 272 | 272 | 272 | 272 | 12 461 | 15 453 | 3 265 | 3 265 | |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Revenue (excluding capital transfers and contributions) | | 82 978 | 34 287 | 31 462 | 32 853 | 34 077 | 57 792 | 43 872 | 35 722 | 53 466 | 34 798 | 45 249 | 71 753 | 558 306 | 626 268 | 656 480 | |
| Expenditure | | | | | | | | | | | | | | | | | |
| Employee related costs | | 13 363 | 13 271 | 14 411 | 14 623 | 22 853 | 14 651 | 15 350 | 14 710 | 14 604 | 14 648 | 15 032 | 15 577 | 183 094 | 193 107 | 205 903 | |
| Remuneration of councillors | | 521 | 518 | 549 | 546 | 546 | 840 | 568 | 517 | 567 | 567 | 567 | 540 | 6 847 | 7 189 | 7 549 | |
| Bulk purchases - electricity | | 9 008 | 19 501 | 14 754 | 10 298 | 10 908 | 10 915 | 11 064 | 12 474 | 11 083 | 12 175 | 11 888 | 27 415 | 161 484 | 175 743 | 199 468 | |
| Inventory consumed | | 598 | 1 077 | 1 005 | 1 664 | 1 509 | 1 014 | 1 196 | 919 | 2 289 | 1 084 | 1 005 | 2 101 | 15 463 | 15 908 | 16 417 | |
| Debt impairment | | 4 636 | 4 636 | 4 636 | 4 636 | 4 636 | 4 636 | 4 636 | 7 603 | 8 905 | 8 905 | 9 194 | (3 114) | 63 943 | 66 037 | 68 078 | |
| Depreciation, amortisation and impairment | | 3 343 | 3 343 | 3 343 | 3 343 | 3 343 | 3 346 | 3 343 | 1 980 | 2 427 | 2 427 | 2 639 | 4 810 | 37 690 | 40 175 | 40 949 | |
| Interest, Dividends and Rent on Land | | 1 105 | 1 106 | 1 108 | 1 106 | 1 124 | 1 130 | 1 118 | 712 | 708 | 708 | 708 | 1 837 | 12 470 | 13 412 | 14 674 | |
| Contracted services | | 964 | 2 308 | 1 095 | 2 110 | 4 625 | 3 310 | 2 907 | 2 726 | 2 600 | 2 267 | 4 648 | 6 419 | 35 977 | 84 597 | 77 228 | |
| Transfers and subsidies | | 4 | 4 | 4 | 54 | 4 | 4 | 4 | 54 | 54 | 4 | 854 | 54 | 1 100 | 1 136 | 1 173 | |
| Irrecoverable debts written off | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Cost and Other Cost | | 2 865 | 1 774 | 1 534 | 4 436 | 3 952 | 1 525 | 3 060 | 1 868 | 6 931 | 2 117 | 1 687 | 4 793 | 36 541 | 38 452 | 39 225 | |
| Disposal of Fixed and Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Losses | | - | - | - | - | - | - | - | - | - | - | - | 3 188 | 3 188 | 3 188 | 3 188 | |
| Total Expenditure | | 36 408 | 47 538 | 42 440 | 42 815 | 53 500 | 41 372 | 43 246 | 43 563 | 50 169 | 44 903 | 48 223 | 63 620 | 557 798 | 638 945 | 673 852 | |
| Surplus/(Deficit) | | 46 570 | (13 251) | (10 978) | (9 963) | (19 423) | 16 420 | 626 | (7 841) | 3 296 | (10 106) | (2 975) | 8 133 | 509 | (12 677) | (17 373) | |
| Transfers and subsidies - capital (monetary allocations) | | 266 | 266 | 314 | 266 | 266 | 266 | 266 | 52 322 | 3 268 | 278 | 5 436 | 16 384 | 79 596 | 101 422 | 54 493 | |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers & contributions | | 46 835 | (12 986) | (10 664) | (9 697) | (19 157) | 16 686 | 892 | 44 481 | 6 564 | (9 828) | 2 461 | 24 517 | 80 105 | 88 745 | 37 120 | |
| Income Tax | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after income tax | | 46 835 | (12 986) | (10 664) | (9 697) | (19 157) | 16 686 | 892 | 44 481 | 6 564 | (9 828) | 2 461 | 24 517 | 80 105 | 88 745 | 37 120 | |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | | 46 835 | (12 986) | (10 664) | (9 697) | (19 157) | 16 686 | 892 | 44 481 | 6 564 | (9 828) | 2 461 | 24 517 | 80 105 | 88 745 | 37 120 | |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 1 | 46 835 | (12 986) | (10 664) | (9 697) | (19 157) | 16 686 | 892 | 44 481 | 6 564 | (9 828) | 2 461 | 24 517 | 80 105 | 88 745 | 37 120 | |

WC012 Cederberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|----------|---------------------|-----------------|-----------------|----------------|-----------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue by Vote | | | | | | | | | | | | | | | | |
| Vote 1 - Executive and Council | | 15 776 | – | – | – | – | 25 262 | – | – | 16 310 | – | – | 3 569 | 60 917 | 63 845 | 64 841 |
| Vote 2 - Office of Municipal Manager | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 3 - Financial Administrative Services | | 18 551 | 7 423 | 6 779 | 7 561 | 7 509 | 7 915 | 7 656 | 7 573 | 7 811 | 7 283 | 8 368 | 9 337 | 103 768 | 106 799 | 109 843 |
| Vote 4 - Community Development Services | | 619 | 624 | 809 | 916 | 1 338 | 837 | 856 | 834 | 908 | 841 | 885 | 211 | 9 678 | 8 182 | 8 285 |
| Vote 5 - Corporate and Strategic Services | | 54 | 15 | 13 | 143 | 9 | 11 | 6 | 44 | 128 | 83 | 17 | 550 | 1 074 | 1 096 | 1 117 |
| Vote 6 - Planning and Development Services | | 285 | 307 | 243 | 347 | 376 | 336 | 235 | 256 | 105 | 77 | (85) | 142 | 2 625 | 11 205 | 2 809 |
| Vote 7 - Public Safety | | 2 215 | 2 293 | 2 062 | 2 499 | 2 479 | 2 270 | 12 465 | 4 724 | 1 780 | 4 558 | 9 872 | 16 533 | 63 751 | 64 615 | 66 683 |
| Vote 8 - Electricity | | 23 007 | 15 991 | 15 468 | 14 037 | 15 312 | 14 047 | 14 931 | 15 057 | 16 363 | 15 297 | 15 377 | 39 397 | 214 285 | 222 012 | 251 351 |
| Vote 9 - Waste Management | | 6 086 | 1 411 | 1 416 | 1 422 | 1 419 | 1 409 | 1 416 | 1 445 | 2 236 | 1 439 | 1 434 | 11 130 | 32 262 | 32 981 | 34 205 |
| Vote 10 - Waste Water Management | | 8 185 | 1 631 | 1 594 | 1 621 | 1 498 | 1 512 | 1 531 | 5 074 | 6 104 | 1 532 | 2 079 | 4 675 | 37 037 | 54 179 | 52 304 |
| Vote 11 - Water | | 7 837 | 2 453 | 2 816 | 3 509 | 3 647 | 3 624 | 4 462 | 3 602 | 4 476 | 3 425 | 6 927 | 274 | 47 050 | 61 585 | 63 787 |
| Vote 12 - Housing | | 272 | 2 132 | 272 | 272 | 272 | 272 | 272 | 49 272 | 272 | 304 | 643 | 239 | 54 491 | 89 200 | 43 600 |
| Vote 13 - Road Transport | | – | – | – | – | – | – | – | – | – | – | 5 002 | 1 828 | 6 830 | 8 357 | 8 292 |
| Vote 14 - Sports and Recreation | | 356 | 271 | 306 | 792 | 485 | 563 | 307 | 164 | 240 | 236 | 165 | 250 | 4 135 | 3 632 | 3 856 |
| Total Revenue by Vote | | 83 243 | 34 552 | 31 776 | 33 118 | 34 343 | 58 058 | 44 137 | 88 045 | 56 734 | 35 076 | 50 684 | 88 137 | 637 903 | 727 689 | 710 972 |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | | |
| Vote 1 - Executive and Council | | 2 157 | 559 | 583 | 625 | 585 | 878 | 596 | 616 | 652 | 598 | 726 | 612 | 9 186 | 9 612 | 8 341 |
| Vote 2 - Office of Municipal Manager | | 642 | 730 | 830 | 697 | 1 056 | 717 | 656 | 660 | 725 | 693 | 1 542 | 761 | 9 708 | 10 259 | 10 841 |
| Vote 3 - Financial Administrative Services | | 4 750 | 5 665 | 5 056 | 6 607 | 8 682 | 6 338 | 5 827 | 5 453 | 7 163 | 4 523 | 5 034 | 9 038 | 74 136 | 77 876 | 82 603 |
| Vote 4 - Community Development Services | | 1 019 | 1 061 | 1 201 | 1 292 | 1 769 | 1 247 | 1 262 | 905 | 1 266 | 1 241 | 1 222 | 1 327 | 14 812 | 12 087 | 12 428 |
| Vote 5 - Corporate and Strategic Services | | 2 141 | 2 441 | 1 846 | 4 351 | 4 275 | 3 174 | 4 050 | 3 228 | 5 011 | 3 142 | 4 320 | 5 223 | 43 201 | 45 506 | 47 909 |
| Vote 6 - Planning and Development Services | | 994 | 1 035 | 1 021 | 1 108 | 2 129 | 948 | 946 | 997 | 1 726 | 1 152 | 1 096 | 538 | 13 690 | 22 987 | 15 347 |
| Vote 7 - Public Safety | | 4 122 | 4 200 | 4 245 | 4 281 | 5 023 | 4 250 | 4 504 | 5 078 | 5 042 | 5 151 | 5 189 | 16 227 | 67 313 | 70 497 | 73 175 |
| Vote 8 - Electricity | | 11 137 | 21 615 | 16 917 | 12 380 | 14 986 | 13 221 | 13 724 | 17 203 | 16 609 | 17 100 | 17 567 | 13 146 | 185 606 | 203 138 | 227 984 |
| Vote 9 - Waste Management | | 1 570 | 1 551 | 1 597 | 1 746 | 2 414 | 1 721 | 1 952 | 2 142 | 2 182 | 2 180 | 2 728 | 3 818 | 25 600 | 27 383 | 28 071 |
| Vote 10 - Waste Water Management | | 1 930 | 2 174 | 2 405 | 2 202 | 2 872 | 2 287 | 2 785 | 2 659 | 2 787 | 3 065 | 2 603 | 1 290 | 29 058 | 31 175 | 33 387 |
| Vote 11 - Water | | 2 835 | 3 018 | 3 178 | 3 164 | 3 976 | 3 114 | 3 339 | 1 109 | 2 561 | 2 530 | 2 556 | 7 541 | 38 918 | 41 621 | 44 664 |
| Vote 12 - Housing | | 623 | 680 | 667 | 667 | 756 | 631 | 631 | 625 | 632 | 634 | 633 | 572 | 7 752 | 46 019 | 46 189 |
| Vote 13 - Road Transport | | 1 263 | 1 563 | 1 542 | 2 192 | 2 497 | 1 483 | 1 486 | 1 544 | 2 393 | 1 466 | 1 494 | 2 047 | 20 970 | 22 008 | 22 977 |
| Vote 14 - Sports and Recreation | | 1 225 | 1 246 | 1 352 | 1 504 | 2 481 | 1 364 | 1 489 | 1 345 | 1 421 | 1 426 | 1 515 | 1 481 | 17 847 | 18 775 | 19 936 |
| Total Expenditure by Vote | | 36 408 | 47 538 | 42 440 | 42 815 | 53 500 | 41 372 | 43 246 | 43 563 | 50 169 | 44 903 | 48 223 | 63 620 | 557 798 | 638 945 | 673 852 |
| Surplus/(Deficit) before assoc. | | 46 835 | (12 986) | (10 664) | (9 697) | (19 157) | 16 686 | 892 | 44 481 | 6 564 | (9 828) | 2 461 | 24 517 | 80 105 | 88 745 | 37 120 |
| Income Tax | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Share of Surplus/Deficit attributable to Minorities | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) | 1 | 46 835 | (12 986) | (10 664) | (9 697) | (19 157) | 16 686 | 892 | 44 481 | 6 564 | (9 828) | 2 461 | 24 517 | 80 105 | 88 745 | 37 120 |

WC012 Cederberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|----------|----------|---------|----------|----------|---------|----------|--------|---------|--------|--------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 34 415 | 7 475 | 6 942 | 7 967 | 7 795 | 33 409 | 7 876 | 7 795 | 24 423 | 7 539 | 8 552 | 13 821 | 168 008 | 172 563 | 176 650 |
| Executive and council | | 15 776 | - | - | - | - | 25 262 | - | - | 16 310 | - | - | 3 569 | 60 917 | 63 845 | 64 841 |
| Finance and administration | | 18 638 | 7 475 | 6 942 | 7 967 | 7 795 | 8 147 | 7 876 | 7 795 | 8 113 | 7 539 | 8 552 | 10 252 | 107 091 | 108 718 | 111 809 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 3 080 | 4 869 | 2 953 | 3 789 | 3 907 | 3 656 | 13 186 | 54 298 | 2 695 | 5 424 | 11 064 | 16 558 | 125 481 | 160 339 | 116 963 |
| Community and social services | | 745 | 747 | 819 | 814 | 1 222 | 796 | 816 | 826 | 907 | 838 | 894 | 29 | 9 454 | 8 211 | 8 315 |
| Sport and recreation | | 356 | 271 | 306 | 792 | 485 | 563 | 307 | 164 | 240 | 236 | 165 | 250 | 4 135 | 3 632 | 3 856 |
| Public safety | | 1 707 | 1 719 | 1 556 | 1 913 | 1 928 | 2 025 | 11 791 | 4 036 | 1 276 | 4 046 | 9 363 | 16 040 | 57 401 | 59 295 | 61 192 |
| Housing | | 272 | 2 132 | 272 | 272 | 272 | 272 | 272 | 49 272 | 272 | 304 | 643 | 239 | 54 491 | 89 200 | 43 600 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 634 | 721 | 589 | 773 | 766 | 400 | 735 | 774 | 436 | 421 | 5 251 | 2 282 | 13 780 | 24 031 | 15 712 |
| Planning and development | | 285 | 307 | 243 | 347 | 376 | 336 | 235 | 256 | 105 | 77 | (85) | 142 | 2 625 | 11 205 | 2 809 |
| Road transport | | 348 | 414 | 346 | 426 | 390 | 64 | 500 | 518 | 331 | 344 | 5 335 | 2 140 | 11 155 | 12 825 | 12 903 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 45 115 | 21 487 | 21 293 | 20 589 | 21 875 | 20 593 | 22 341 | 25 178 | 29 179 | 21 693 | 25 817 | 55 476 | 330 634 | 370 758 | 401 647 |
| Energy sources | | 23 007 | 15 991 | 15 468 | 14 037 | 15 312 | 14 047 | 14 931 | 15 057 | 16 363 | 15 297 | 15 377 | 39 397 | 214 285 | 222 012 | 251 351 |
| Water management | | 7 837 | 2 453 | 2 816 | 3 509 | 3 647 | 3 624 | 4 462 | 3 602 | 4 476 | 3 425 | 6 927 | 274 | 47 050 | 61 585 | 63 787 |
| Waste water management | | 8 185 | 1 631 | 1 594 | 1 621 | 1 498 | 1 512 | 1 531 | 5 074 | 6 104 | 1 532 | 2 079 | 4 675 | 37 037 | 54 179 | 52 304 |
| Waste management | | 6 086 | 1 411 | 1 416 | 1 422 | 1 419 | 1 409 | 1 416 | 1 445 | 2 236 | 1 439 | 1 434 | 11 130 | 32 262 | 32 981 | 34 205 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | | 83 243 | 34 552 | 31 776 | 33 118 | 34 343 | 58 058 | 44 137 | 88 045 | 56 734 | 35 076 | 50 684 | 88 137 | 637 903 | 727 689 | 710 972 |
| Expenditure - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 10 230 | 9 733 | 8 769 | 13 007 | 15 187 | 11 719 | 11 781 | 10 374 | 14 202 | 9 640 | 11 621 | 16 568 | 142 832 | 147 200 | 153 913 |
| Executive and council | | 2 400 | 806 | 837 | 890 | 868 | 1 168 | 879 | 869 | 890 | 850 | 963 | 810 | 12 231 | 12 828 | 11 737 |
| Finance and administration | | 7 693 | 8 765 | 7 777 | 11 954 | 14 076 | 10 396 | 10 756 | 9 359 | 13 151 | 8 642 | 10 510 | 15 591 | 128 669 | 132 307 | 139 970 |
| Internal audit | | 137 | 162 | 154 | 164 | 243 | 156 | 146 | 146 | 162 | 148 | 148 | 167 | 1 931 | 2 064 | 2 207 |
| Community and public safety | | 6 565 | 6 721 | 6 914 | 7 137 | 9 250 | 6 862 | 7 254 | 7 575 | 7 806 | 7 905 | 7 990 | 18 803 | 100 781 | 142 799 | 147 190 |
| Community and social services | | 981 | 1 019 | 1 070 | 1 142 | 1 595 | 1 003 | 1 038 | 922 | 1 193 | 1 119 | 1 113 | 2 021 | 14 217 | 14 540 | 15 031 |
| Sport and recreation | | 1 225 | 1 246 | 1 352 | 1 504 | 2 481 | 1 364 | 1 489 | 1 345 | 1 421 | 1 426 | 1 515 | 1 481 | 17 847 | 18 775 | 19 936 |
| Public safety | | 3 735 | 3 776 | 3 826 | 3 824 | 4 418 | 3 864 | 4 096 | 4 684 | 4 559 | 4 725 | 4 729 | 14 729 | 60 966 | 63 464 | 66 034 |
| Housing | | 623 | 680 | 667 | 667 | 756 | 631 | 631 | 625 | 632 | 634 | 633 | 572 | 7 752 | 46 019 | 46 189 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 2 087 | 2 658 | 2 595 | 3 131 | 4 717 | 2 397 | 2 348 | 2 421 | 3 943 | 2 415 | 3 079 | 2 164 | 33 955 | 44 568 | 37 570 |
| Planning and development | | 752 | 1 035 | 976 | 848 | 2 087 | 831 | 786 | 823 | 1 493 | 881 | 1 528 | 266 | 12 306 | 21 472 | 13 688 |
| Road transport | | 1 335 | 1 623 | 1 619 | 2 284 | 2 630 | 1 567 | 1 562 | 1 598 | 2 450 | 1 534 | 1 550 | 1 898 | 21 649 | 23 096 | 23 882 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 17 527 | 28 426 | 24 162 | 19 540 | 24 347 | 20 393 | 21 863 | 23 193 | 24 218 | 24 944 | 25 533 | 26 085 | 280 230 | 304 378 | 335 179 |
| Energy sources | | 11 137 | 21 615 | 16 917 | 12 380 | 14 986 | 13 221 | 13 724 | 17 203 | 16 609 | 17 100 | 17 567 | 13 146 | 185 606 | 203 138 | 227 984 |
| Water management | | 2 835 | 3 018 | 3 178 | 3 164 | 3 976 | 3 114 | 3 339 | 1 109 | 2 561 | 2 530 | 2 556 | 7 541 | 38 918 | 41 621 | 44 664 |
| Waste water management | | 1 984 | 2 241 | 2 470 | 2 251 | 2 971 | 2 337 | 2 849 | 2 740 | 2 866 | 3 134 | 2 580 | 3 106 | 30 106 | 32 236 | 34 460 |
| Waste management | | 1 570 | 1 551 | 1 597 | 1 746 | 2 414 | 1 721 | 1 952 | 2 142 | 2 182 | 2 180 | 2 728 | 3 818 | 25 600 | 27 383 | 28 071 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | | 36 408 | 47 538 | 42 440 | 42 815 | 53 500 | 41 372 | 43 246 | 43 563 | 50 169 | 44 903 | 48 223 | 63 620 | 557 798 | 638 945 | 673 852 |
| Surplus/(Deficit) before assoc. | | 46 835 | (12 986) | (10 664) | (9 697) | (19 157) | 16 686 | 892 | 44 481 | 6 564 | (9 828) | 2 461 | 24 517 | 80 105 | 88 745 | 37 120 |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | 46 835 | (12 986) | (10 664) | (9 697) | (19 157) | 16 686 | 892 | 44 481 | 6 564 | (9 828) | 2 461 | 24 517 | 80 105 | 88 745 | 37 120 |

WC012 Cederberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|--------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Multi-year expenditure to be appropriated | 1 | | | | | | | | | | | | | | | |
| 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 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - Public Safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - Electricity | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - Waste Management | | - | - | - | - | 1 300 | 550 | 4 082 | 3 200 | 2 750 | 1 950 | 2 500 | 4 963 | 21 295 | 9 295 | 9 731 |
| Vote 10 - Waste Water Management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - Water | | - | - | - | - | - | - | - | - | - | - | - | - | - | 14 646 | 15 303 |
| Vote 12 - Housing | | - | - | - | 2 800 | 5 300 | 4 000 | 3 000 | 4 200 | 4 200 | 1 000 | 1 500 | 1 000 | 27 000 | 29 200 | - |
| Vote 13 - Road Transport | | - | - | - | 150 | 500 | 800 | 1 350 | 1 150 | 1 200 | 2 250 | 2 100 | 3 439 | 12 939 | 7 267 | 7 210 |
| Vote 14 - Sports and Recreation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 2 | - | - | - | 2 950 | 7 100 | 5 350 | 8 432 | 8 550 | 8 150 | 5 200 | 6 100 | 9 402 | 61 234 | 60 408 | 32 245 |
| Single-year expenditure to be appropriated | | | | | | | | | | | | | | | | |
| Vote 1 - Executive and Council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Office of Municipal Manager | | - | - | - | - | - | - | - | - | - | - | - | 50 | 50 | - | - |
| Vote 3 - Financial Administrative Services | | - | - | - | - | 20 | - | 20 | - | - | - | - | 255 | 295 | - | - |
| Vote 4 - Community Development Services | | - | - | - | - | - | 215 | 20 | 250 | 55 | - | 100 | - | 640 | - | - |
| Vote 5 - Corporate and Strategic Services | | - | - | - | - | - | - | - | - | 150 | 100 | 100 | 150 | 500 | - | - |
| Vote 6 - Planning and Development Services | | - | - | - | - | 15 | - | - | 65 | - | - | - | - | 80 | - | - |
| Vote 7 - Public Safety | | - | - | - | 1 043 | 100 | - | 100 | - | 150 | - | 150 | - | 1 543 | - | - |
| Vote 8 - Electricity | | - | - | - | - | 265 | 385 | 500 | 350 | - | - | - | - | 1 500 | - | - |
| Vote 9 - Waste Management | | - | - | - | 1 030 | - | - | 300 | 500 | 500 | 300 | 400 | - | 3 030 | - | - |
| Vote 10 - Waste Water Management | | - | - | - | 50 | 750 | 625 | 2 100 | 1 360 | 2 450 | 1 725 | 1 000 | 3 550 | 13 610 | 24 614 | 22 248 |
| Vote 11 - Water | | - | - | - | 60 | 650 | 140 | 864 | 1 325 | 1 175 | 1 225 | 900 | 2 322 | 8 661 | - | - |
| Vote 12 - Housing | | - | - | 2 000 | 4 000 | 4 200 | 3 000 | 1 500 | 500 | 2 000 | 2 000 | 500 | 2 300 | 22 000 | 16 400 | - |
| Vote 13 - Road Transport | | - | - | - | - | 70 | 110 | 60 | - | 120 | 120 | - | - | 480 | - | - |
| Vote 14 - Sports and Recreation | | - | - | 30 | 56 | 357 | 373 | 150 | 28 | 50 | 150 | 300 | 100 | 1 594 | - | - |
| Capital single-year expenditure sub-total | 2 | - | - | 2 030 | 6 239 | 6 427 | 4 848 | 5 614 | 4 378 | 6 650 | 5 620 | 3 450 | 8 727 | 53 984 | 41 014 | 22 248 |
| Total Capital Expenditure | 2 | - | - | 2 030 | 9 189 | 13 527 | 10 198 | 14 046 | 12 928 | 14 800 | 10 820 | 9 550 | 18 129 | 115 217 | 101 422 | 54 493 |

WC012 Cederberg - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|--------|-------|---------|--------|--------|---------|--------|--------|--------|-------|--------|---|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Capital Expenditure - Functional | 1 | | | | | | | | | | | | | | | |
| Governance and administration | | - | - | - | - | 20 | - | 20 | - | 150 | 100 | 100 | 405 | 795 | - | - |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | - | - | - | - | 20 | - | 20 | - | 150 | 100 | 100 | 405 | 795 | - | - |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | - | 2 030 | 7 899 | 9 957 | 7 588 | 4 770 | 4 978 | 6 455 | 3 150 | 2 550 | 3 400 | 52 778 | 45 600 | - |
| Community and social services | | - | - | - | 1 043 | - | 215 | 20 | 250 | 55 | - | 100 | - | 1 683 | - | - |
| Sport and recreation | | - | - | 30 | 56 | 357 | 373 | 150 | 28 | 50 | 150 | 300 | 100 | 1 594 | - | - |
| Public safety | | - | - | - | - | 100 | - | 100 | - | 150 | - | 150 | - | 500 | - | - |
| Housing | | - | - | 2 000 | 6 800 | 9 500 | 7 000 | 4 500 | 4 700 | 6 200 | 3 000 | 2 000 | 3 300 | 49 000 | 45 600 | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | - | - | 150 | 585 | 910 | 1 410 | 1 215 | 1 320 | 2 370 | 2 100 | 3 489 | 13 549 | 7 267 | 7 210 |
| Planning and development | | - | - | - | - | 15 | - | - | 65 | - | - | - | 50 | 130 | - | - |
| Road transport | | - | - | - | 150 | 570 | 910 | 1 410 | 1 150 | 1 320 | 2 370 | 2 100 | 3 439 | 13 419 | 7 267 | 7 210 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | - | - | - | 1 140 | 2 965 | 1 700 | 7 846 | 6 735 | 6 875 | 5 200 | 4 800 | 10 835 | 48 095 | 48 555 | 47 283 |
| Energy sources | | - | - | - | - | 265 | 385 | 500 | 350 | - | - | - | - | 1 500 | - | - |
| Water management | | - | - | - | 60 | 650 | 140 | 864 | 1 325 | 1 175 | 1 225 | 900 | 2 322 | 8 661 | 14 646 | 15 303 |
| Waste water management | | - | - | - | 50 | 750 | 625 | 2 100 | 1 360 | 2 450 | 1 725 | 1 000 | 3 550 | 13 610 | 24 614 | 22 248 |
| Waste management | | - | - | - | 1 030 | 1 300 | 550 | 4 382 | 3 700 | 3 250 | 2 250 | 2 900 | 4 963 | 24 325 | 9 295 | 9 731 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | 2 | - | - | 2 030 | 9 189 | 13 527 | 10 198 | 14 046 | 12 928 | 14 800 | 10 820 | 9 550 | 18 129 | 115 217 | 101 422 | 54 493 |
| Funded by: | | | | | | | | | | | | | | | | |
| National Government | | - | - | - | - | 1 500 | 1 050 | 4 682 | 2 535 | 3 250 | 3 650 | 2 100 | 6 902 | 25 669 | 55 822 | 54 493 |
| Provincial Government | | - | - | 2 000 | 7 843 | 9 800 | 7 323 | 5 039 | 5 200 | 6 200 | 3 500 | 2 300 | 4 722 | 53 928 | 45 600 | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (provincial allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | - | - | 2 000 | 7 843 | 11 300 | 8 373 | 9 721 | 7 735 | 9 450 | 7 150 | 4 400 | 11 624 | 79 596 | 101 422 | 54 493 |
| Borrowing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | - | 30 | 1 346 | 2 227 | 1 825 | 4 325 | 5 193 | 5 350 | 3 670 | 5 150 | 6 505 | 35 621 | - | - |
| Total Capital Funding | | - | - | 2 030 | 9 189 | 13 527 | 10 198 | 14 046 | 12 928 | 14 800 | 10 820 | 9 550 | 18 129 | 115 217 | 101 422 | 54 493 |

WC012 Cederberg - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|---------------------|----------------|---------------|----------------|-----------------|---------------|----------------|----------------|----------------|----------------|----------------|-----------------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | | | | | | |
| Cash Receipts By Source | | | | | | | | | | | | | 1 | | |
| Property rates | 5 929 | 6 794 | 12 357 | 6 879 | 6 786 | 5 952 | 5 715 | 5 893 | 6 203 | 5 896 | 6 416 | 5 657 | 80 479 | 83 135 | 85 796 |
| Service charges - electricity revenue | 19 300 | 19 770 | 16 830 | 16 175 | 12 582 | 17 494 | 12 506 | 15 630 | 14 208 | 15 721 | 13 555 | 19 753 | 193 525 | 210 590 | 238 987 |
| Service charges - water revenue | 2 665 | 3 099 | 2 736 | 3 021 | 2 832 | 2 771 | 3 117 | 2 930 | 2 996 | 3 255 | 2 975 | 2 239 | 34 638 | 35 781 | 36 924 |
| Service charges - sanitation revenue | 1 167 | 1 180 | 1 184 | 1 143 | 1 102 | 1 113 | 996 | 1 130 | 1 014 | 1 144 | 1 192 | 1 012 | 13 377 | 13 819 | 14 262 |
| Service charges - refuse revenue | 1 050 | 1 061 | 1 045 | 1 074 | 1 048 | 1 060 | 1 042 | 1 066 | 1 055 | 1 063 | 1 067 | 1 047 | 12 678 | 13 096 | 13 514 |
| Rental of facilities and equipment | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 947 | 978 | 1 009 |
| Interest earned - external investments | 878 | 878 | 878 | 878 | 878 | 878 | 878 | 878 | 878 | 878 | 878 | 878 | 10 534 | 10 537 | 10 541 |
| Interest earned - outstanding debtors | 212 | 212 | 212 | 212 | 212 | 212 | 212 | 212 | 212 | 212 | 212 | 212 | 2 543 | 2 643 | 2 748 |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 1 076 | 953 | 1 049 | 1 066 | 1 066 | 1 062 | 968 | 968 | 951 | 956 | 937 | 851 | 11 904 | 12 297 | 12 691 |
| Licences and permits | - | - | - | 2 | - | - | - | - | - | - | - | - | 2 | 2 | 2 |
| Agency services | 419 | 410 | 410 | 454 | 389 | 303 | 403 | 416 | 345 | 265 | 231 | 281 | 4 325 | 4 468 | 4 611 |
| Transfers and Subsidies - Operational | 32 918 | 1 140 | 2 304 | 2 702 | 2 546 | 21 456 | 1 526 | 7 469 | 20 200 | 2 052 | 1 899 | 7 469 | 103 678 | 158 784 | 152 521 |
| Other revenue | 222 | 209 | 334 | 1 368 | 838 | 658 | 193 | 402 | 702 | 1 202 | 248 | 42 | 6 419 | 6 723 | 7 037 |
| Cash Receipts by Source | 65 915 | 35 783 | 39 418 | 35 053 | 30 358 | 53 037 | 27 635 | 37 073 | 48 844 | 32 723 | 29 690 | 39 520 | 475 048 | 552 853 | 580 643 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 130 | 247 | 9 386 | 11 816 | 5 225 | 6 240 | 3 905 | 775 | 12 879 | 11 715 | 9 163 | 8 115 | 79 596 | 101 422 | 54 493 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | 532 | 532 | 549 | 567 |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 174 | 174 | 174 |
| Vat Control (receipts) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (Greater then 90 days) and Long Term Investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | 66 060 | 36 045 | 48 818 | 46 883 | 35 597 | 59 292 | 31 554 | 37 862 | 61 738 | 44 453 | 38 867 | 48 180 | 555 350 | 654 998 | 635 876 |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employee related costs | 13 987 | 13 643 | 14 435 | 14 606 | 21 872 | 15 187 | 14 909 | 14 909 | 14 909 | 14 267 | 14 563 | 14 859 | 182 147 | 191 973 | 204 570 |
| Remuneration of councillors | 549 | 549 | 549 | 549 | 550 | 550 | 543 | 580 | 542 | 519 | 513 | 855 | 6 847 | 7 189 | 7 549 |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | 65 | 65 | 67 | 69 |
| Bulk purchases - Electricity | 16 104 | 16 497 | 14 044 | 13 497 | 10 499 | 14 597 | 10 436 | 13 042 | 11 856 | 13 118 | 11 311 | 16 483 | 161 484 | 175 743 | 199 468 |
| Acquisition inventory - water and other inventory | 903 | 980 | 1 084 | 1 493 | 1 315 | 684 | 1 213 | 1 899 | 1 286 | 1 521 | 1 372 | 1 713 | 15 463 | 15 908 | 16 417 |
| Contracted services | 924 | 1 379 | 1 924 | 1 922 | 2 643 | 1 350 | 2 010 | 4 596 | 4 837 | 3 453 | 4 451 | 6 488 | 35 977 | 84 597 | 77 228 |
| Transfers and subsidies - other municipalities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - other | 59 | 36 | 8 | 17 | 6 | 6 | 94 | 6 | 371 | 59 | 69 | 370 | 1 100 | 1 136 | 1 173 |
| Other expenditure | 593 | 1 799 | 1 124 | 4 093 | 2 374 | 2 570 | 3 049 | 1 414 | 4 777 | 1 081 | 4 546 | 9 121 | 36 541 | 38 452 | 39 225 |
| Cash Payments by Type | 33 119 | 34 884 | 33 168 | 36 176 | 39 258 | 34 944 | 32 254 | 36 445 | 38 579 | 34 019 | 36 825 | 49 955 | 439 624 | 515 066 | 545 699 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | 924 | 4 753 | 2 654 | 15 058 | 11 542 | 7 286 | 1 801 | 6 742 | 32 373 | 12 475 | 10 370 | 9 240 | 115 217 | 101 422 | 54 493 |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Cash Flows/Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Payments by Type | 34 043 | 39 637 | 35 822 | 51 234 | 50 800 | 42 230 | 34 055 | 43 187 | 70 952 | 46 494 | 47 195 | 59 194 | 554 842 | 616 488 | 600 192 |
| NET INCREASE/(DECREASE) IN CASH HELD | 32 017 | (3 592) | 12 997 | (4 351) | (15 203) | 17 062 | (2 500) | (5 325) | (9 215) | (2 041) | (8 328) | (11 014) | 509 | 38 510 | 35 684 |
| Cash/cash equivalents at the month/year begin: | 87 181 | 119 198 | 115 606 | 128 603 | 124 252 | 109 050 | 126 112 | 123 612 | 118 287 | 109 072 | 107 031 | 98 704 | 87 181 | 87 690 | 126 200 |
| Cash/cash equivalents at the month/year end: | 119 198 | 115 606 | 128 603 | 124 252 | 109 050 | 126 112 | 123 612 | 118 287 | 109 072 | 107 031 | 98 704 | 87 690 | 87 690 | 126 200 | 161 884 |

WC012 Cederberg - Supporting Table SA32 List of external mechanisms

| External mechanism | Yrs/ Mths | Period of agreement 1. | Service provided | Expiry date of service delivery agreement or contract | Monetary value of agreement 2. |
|----------------------|--------------|---------------------------|------------------|---|-----------------------------------|
| Name of organisation | | Number | | | R thousand |
| | | | | | |

| | | | | | | | | | | |
|---|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| <i>Water Rights</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Effluent Licenses</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Solid Waste Licenses</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Computer Software and Applications</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Load Settlement Software Applications</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Unspecified</i> | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | 245 | 1 262 | 997 | 950 | 753 | 753 | 40 | - | - | - |
| Computer Equipment | 245 | 1 262 | 997 | 950 | 753 | 753 | 40 | - | - | - |
| Furniture and Office Equipment | 57 | 85 | 360 | 180 | 465 | 465 | 1 095 | - | - | - |
| Furniture and Office Equipment | 57 | 85 | 360 | 180 | 465 | 465 | 1 095 | - | - | - |
| Machinery and Equipment | 1 231 | 3 256 | 2 243 | 1 875 | 2 821 | 2 821 | 3 556 | - | - | - |
| Machinery and Equipment | 1 231 | 3 256 | 2 243 | 1 875 | 2 821 | 2 821 | 3 556 | - | - | - |
| Transport Assets | - | 18 745 | 7 623 | 1 970 | 1 767 | 1 767 | 2 973 | - | - | - |
| Transport Assets | - | 18 745 | 7 623 | 1 970 | 1 767 | 1 767 | 2 973 | - | - | - |
| 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 | 17 390 | 37 453 | 40 479 | 56 130 | 40 732 | 40 732 | 96 455 | 94 155 | 47 283 |

| | | | | | | | | | | |
|--|---|--------------|------------|--------------|--------------|--------------|--------------|--------------|------|------|
| 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 | 1 237 | 253 | 5 116 | 2 950 | 6 359 | 6 359 | 1 673 | - | - |
| Renewal of Existing Assets as % of total capex | | 4.1% | 0.6% | 9.5% | 3.8% | 8.6% | 8.6% | 1.5% | 0.0% | 0.0% |
| Renewal of Existing Assets as % of depreca | | 2.5% | 0.6% | 15.2% | 8.8% | 17.5% | 17.5% | 4.4% | 0.0% | 0.0% |

WC012 Cederberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | 1 | 15 275 | 16 724 | 17 002 | 22 197 | 24 887 | 24 887 | 25 532 | 26 904 | 28 347 |
| Roads Infrastructure | | 6 664 | 7 928 | 8 536 | 10 004 | 11 511 | 11 511 | 13 454 | 14 266 | 15 128 |
| Roads | | - | - | - | - | - | - | - | - | - |
| Road Structures | | 6 664 | 7 928 | 8 536 | 10 004 | 11 511 | 11 511 | 13 454 | 14 266 | 15 128 |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | 869 | 684 | 673 | 712 | 775 | 775 | 330 | 341 | 352 |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | 71 | - | 30 | 100 | 103 | 103 | 120 | 124 | 128 |
| Attenuation | | 798 | 684 | 643 | 612 | 673 | 673 | 210 | 217 | 224 |
| Electrical Infrastructure | | 797 | 668 | 1 584 | 2 625 | 3 114 | 3 114 | 2 470 | 2 550 | 2 632 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | 797 | 668 | 1 584 | 2 625 | 3 114 | 3 114 | 2 470 | 2 550 | 2 632 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 1 140 | 1 101 | 1 226 | 1 270 | 1 581 | 1 581 | 1 305 | 1 350 | 1 395 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | 28 | 55 | 24 | 400 | 475 | 475 | 365 | 377 | 389 |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | 1 112 | 1 046 | 1 201 | 870 | 1 106 | 1 106 | 940 | 973 | 1 006 |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | 5 223 | 5 655 | 4 859 | 6 601 | 6 851 | 6 851 | 6 873 | 7 258 | 7 663 |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | 5 049 | 5 549 | 4 738 | 5 591 | 5 816 | 5 816 | 6 102 | 6 461 | 6 840 |
| Waste Water Treatment Works | | 174 | 106 | 121 | 1 010 | 1 035 | 1 035 | 772 | 797 | 823 |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 582 | 688 | 124 | 985 | 1 055 | 1 055 | 1 100 | 1 138 | 1 178 |
| Landfill Sites | | 582 | 688 | 124 | 985 | 1 055 | 1 055 | 1 100 | 1 138 | 1 178 |
| Waste Transfer Stations | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | - | - | - | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Community Assets | | 7 924 | 8 186 | 8 364 | 10 243 | 10 361 | 10 361 | 12 819 | 13 079 | 13 914 |
| Community Facilities | | 6 623 | 6 960 | 6 878 | 8 520 | 8 293 | 8 293 | 10 255 | 10 564 | 11 274 |

| | | | | | | | | | | |
|--|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Machinery and Equipment | | 74 | 3 | 4 | 587 | 383 | 383 | 291 | 300 | 310 |
| Machinery and Equipment | | 74 | 3 | 4 | 587 | 383 | 383 | 291 | 300 | 310 |
| Transport Assets | | 4 104 | 4 848 | 5 103 | 5 064 | 6 072 | 6 072 | 6 089 | 6 314 | 6 543 |
| Transport Assets | | 4 104 | 4 848 | 5 103 | 5 064 | 6 072 | 6 072 | 6 089 | 6 314 | 6 543 |
| 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 | 27 455 | 29 976 | 31 150 | 39 509 | 42 405 | 42 405 | 46 045 | 47 956 | 50 518 |
| R&M as a % of PPE & Investment Property | | 3.6% | 4.4% | 4.4% | 5.1% | 5.7% | 5.7% | 5.6% | 5.5% | 5.7% |
| R&M as % Operating Expenditure | | 6.7% | 6.7% | 6.5% | 7.7% | 7.9% | 7.9% | 8.6% | 8.6% | 7.9% |

WC012 Cederberg - Supporting Table SA34d Depreciation by asset class

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | 1 | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 46 193 | 38 451 | 29 196 | 28 716 | 31 142 | 31 142 | 31 373 | 33 060 | 34 094 |
| Roads Infrastructure | | 5 123 | 5 357 | 5 380 | 5 486 | 5 566 | 5 566 | 5 559 | 5 548 | 5 634 |
| Roads | | 5 123 | 5 357 | 5 380 | 5 486 | 5 566 | 5 566 | 5 559 | 5 548 | 5 634 |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | 550 | 626 | 652 | 683 | 664 | 664 | 657 | 657 | 657 |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | 550 | 626 | 652 | 683 | 664 | 664 | 657 | 657 | 657 |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 3 973 | 4 002 | 4 013 | 4 239 | 4 205 | 4 205 | 4 168 | 4 062 | 3 979 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | 3 973 | 4 002 | 4 013 | 4 239 | 4 205 | 4 205 | 4 168 | 4 062 | 3 979 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 29 905 | 19 341 | 8 679 | 9 086 | 9 711 | 9 711 | 9 420 | 10 177 | 11 034 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | 25 182 | 14 718 | 4 169 | 3 000 | 4 300 | 4 300 | 3 000 | 3 000 | 3 000 |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | 4 723 | 4 622 | 4 510 | 6 086 | 5 411 | 5 411 | 6 420 | 7 177 | 8 034 |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | 6 100 | 6 445 | 6 401 | 7 208 | 7 298 | 7 298 | 7 648 | 8 034 | 8 712 |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | 6 100 | 6 445 | 6 401 | 7 208 | 7 298 | 7 298 | 7 648 | 8 034 | 8 712 |
| Waste Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 543 | 2 680 | 4 071 | 2 014 | 3 698 | 3 698 | 3 921 | 4 582 | 4 078 |
| Landfill Sites | | 543 | 2 680 | 4 071 | 1 806 | 3 520 | 3 520 | 2 820 | 2 820 | 2 020 |
| Waste Transfer Stations | | - | - | - | 208 | 178 | 178 | 1 101 | 1 762 | 2 058 |
| 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 | | 895 | 897 | 894 | 1 056 | 1 004 | 1 004 | 961 | 966 | 966 |
| Community Facilities | | 132 | 132 | 132 | 283 | 239 | 239 | 192 | 194 | 194 |

| | | | | | | | | | |
|--|-----|-----|-----|-----|-----|-----|-------|-------|-------|
| Halls | 16 | 16 | 16 | 166 | 117 | 117 | 75 | 77 | 77 |
| Centres | - | - | - | - | - | - | - | - | - |
| Crèches | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | - | - | - | - | - | - | - | - | - |
| Testing Stations | - | - | - | - | - | - | - | - | - |
| Museums | - | - | - | - | - | - | - | - | - |
| Galleries | - | - | - | - | - | - | - | - | - |
| Theatres | - | - | - | - | - | - | - | - | - |
| Libraries | 71 | 71 | 71 | 72 | 72 | 72 | 72 | 72 | 72 |
| Cemeteries/Crematoria | 45 | 45 | 45 | 45 | 50 | 50 | 45 | 45 | 45 |
| Police | - | - | - | - | - | - | - | - | - |
| Parks | - | - | - | - | - | - | - | - | - |
| Public Open Space | - | - | - | - | - | - | - | - | - |
| Nature Reserves | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - |
| Stalls | - | - | - | - | - | - | - | - | - |
| Abattoirs | - | - | - | - | - | - | - | - | - |
| Airports | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | 763 | 765 | 763 | 773 | 765 | 765 | 769 | 772 | 772 |
| Indoor Facilities | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | 763 | 765 | 763 | 773 | 765 | 765 | 769 | 772 | 772 |
| Capital Spares | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Monuments | - | - | - | - | - | - | - | - | - |
| Historic Buildings | - | - | - | - | - | - | - | - | - |
| Works of Art | - | - | - | - | - | - | - | - | - |
| Conservation Areas | - | - | - | - | - | - | - | - | - |
| Other Heritage | - | - | - | - | - | - | - | - | - |
| Investment properties | 52 | 52 | 52 | 53 | 49 | 49 | 49 | 49 | 49 |
| Revenue Generating | 52 | 52 | 52 | 53 | 49 | 49 | 49 | 49 | 49 |
| Improved Property | 52 | 52 | 52 | 53 | 49 | 49 | 49 | 49 | 49 |
| Unimproved Property | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - |
| Improved Property | - | - | - | - | - | - | - | - | - |
| Unimproved Property | - | - | - | - | - | - | - | - | - |
| Other assets | 133 | 134 | 133 | 134 | 150 | 150 | 157 | 165 | 165 |
| Operational Buildings | 133 | 134 | 133 | 134 | 150 | 150 | 157 | 165 | 165 |
| Municipal Offices | 133 | 134 | 133 | 134 | 150 | 150 | 157 | 165 | 165 |
| 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 | 200 | 201 | 207 | 336 | 153 | 153 | 151 | 93 | 48 |
| Servitudes | - | - | - | - | - | - | - | - | - |
| Licences and Rights | 200 | 201 | 207 | 336 | 153 | 153 | 151 | 93 | 48 |
| Water Rights | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | 200 | 201 | 207 | 336 | 153 | 153 | 151 | 93 | 48 |
| Load Settlement Software Applications | - | - | - | - | - | - | - | - | - |
| Unspecified | - | - | - | - | - | - | - | - | - |
| Computer Equipment | 172 | 209 | 294 | 276 | 393 | 393 | 355 | 341 | 318 |
| Computer Equipment | 172 | 209 | 294 | 276 | 393 | 393 | 355 | 341 | 318 |
| Furniture and Office Equipment | 755 | 755 | 716 | 723 | 554 | 554 | 801 | 1 011 | 902 |
| Furniture and Office Equipment | 755 | 755 | 716 | 723 | 554 | 554 | 801 | 1 011 | 902 |
| Machinery and Equipment | 481 | 576 | 626 | 689 | 782 | 782 | 1 611 | 2 360 | 2 326 |

| | | | | | | | | | | |
|---|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Machinery and Equipment | | 481 | 576 | 626 | 689 | 782 | 782 | 1 611 | 2 360 | 2 326 |
| Transport Assets | | 733 | 933 | 1 574 | 1 551 | 2 144 | 2 144 | 2 232 | 2 130 | 2 081 |
| Transport Assets | | 733 | 933 | 1 574 | 1 551 | 2 144 | 2 144 | 2 232 | 2 130 | 2 081 |
| 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 Depreciation | 1 | 49 615 | 42 207 | 33 693 | 33 534 | 36 371 | 36 371 | 37 690 | 40 175 | 40 949 |

| | | | | | | | | | | |
|--|----------|---------------|--------------|--------------|---------------|---------------|---------------|---------------|--------------|--------------|
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on upgrading of existing assets | 1 | 11 625 | 3 956 | 8 156 | 19 380 | 26 773 | 26 773 | 17 089 | 7 267 | 7 210 |
| <i>Upgrading of Existing Assets as % of total capex</i> | | 38.4% | 9.5% | 15.2% | 24.7% | 36.2% | 36.2% | 14.8% | 7.2% | 13.2% |
| <i>Upgrading of Existing Assets as % of deprecn"</i> | | 23.4% | 9.4% | 24.2% | 57.8% | 73.6% | 73.6% | 45.3% | 18.1% | 17.6% |

WC012 Cederberg - Supporting Table SA35 Future financial implications of the capital budget

| Vote Description | Ref | 2026/27 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|--|-----|---|------------------------|------------------------|------------------|------------------|------------------|---------------|
| | | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Present value |
| R thousand | | | | | | | | |
| Capital expenditure | 1 | | | | | | | |
| Vote 1 - Executive and Council | | - | - | - | | | | |
| Vote 2 - Office of Municipal Manager | | 50 | - | - | | | | |
| Vote 3 - Financial Administrative Services | | 295 | - | - | | | | |
| Vote 4 - Community Development Services | | 640 | - | - | | | | |
| Vote 5 - Corporate and Strategic Services | | 500 | - | - | | | | |
| Vote 6 - Planning and Development Services | | 80 | - | - | | | | |
| Vote 7 - Public Safety | | 1 543 | - | - | | | | |
| Vote 8 - Electricity | | 1 500 | - | - | | | | |
| Vote 9 - Waste Management | | 24 325 | 9 295 | 9 731 | | | | |
| Vote 10 - Waste Water Management | | 13 610 | 24 614 | 22 248 | | | | |
| Vote 11 - Water | | 8 661 | 14 646 | 15 303 | | | | |
| Vote 12 - Housing | | 49 000 | 45 600 | - | | | | |
| Vote 13 - Road Transport | | 13 419 | 7 267 | 7 210 | | | | |
| Vote 14 - Sports and Recreation | | 1 594 | - | - | | | | |
| Vote 15 - | | - | - | - | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total Capital Expenditure | | 115 217 | 101 422 | 54 493 | - | - | - | - |
| Future operational costs by vote | 2 | | | | | | | |
| Vote 1 - Executive and Council | | 9 186 | 9 612 | 8 341 | | | | |
| Vote 2 - Office of Municipal Manager | | 9 708 | 10 259 | 10 841 | | | | |
| Vote 3 - Financial Administrative Services | | 74 136 | 77 876 | 82 603 | | | | |
| Vote 4 - Community Development Services | | 14 812 | 12 087 | 12 428 | | | | |
| Vote 5 - Corporate and Strategic Services | | 43 201 | 45 506 | 47 909 | | | | |
| Vote 6 - Planning and Development Services | | 13 690 | 22 987 | 15 347 | | | | |
| Vote 7 - Public Safety | | 67 313 | 70 497 | 73 175 | | | | |
| Vote 8 - Electricity | | 185 606 | 203 138 | 227 984 | | | | |
| Vote 9 - Waste Management | | 25 600 | 27 383 | 28 071 | | | | |
| Vote 10 - Waste Water Management | | 29 058 | 31 175 | 33 387 | | | | |
| Vote 11 - Water | | 38 918 | 41 621 | 44 664 | | | | |
| Vote 12 - Housing | | 7 752 | 46 019 | 46 189 | | | | |
| Vote 13 - Road Transport | | 20 970 | 22 008 | 22 977 | | | | |
| Vote 14 - Sports and Recreation | | 17 847 | 18 775 | 19 936 | | | | |
| Total future operational costs | | 557 798 | 638 945 | 673 852 | - | - | - | - |
| Future revenue by source | 3 | | | | | | | |
| Exchange Revenue | | | | | | | | |
| Service charges - Electricity | | 191 810 | 208 725 | 236 869 | | | | |
| Service charges - Water | | 36 166 | 37 361 | 38 555 | | | | |
| Service charges - Waste Water Management | | 16 470 | 17 016 | 17 562 | | | | |
| Service charges - Waste Management | | 15 337 | 15 843 | 16 349 | | | | |
| Agency services | | 4 325 | 4 468 | 4 611 | | | | |
| <i>Sale of Goods and Rendering of Services</i> | | 5 270 | 5 545 | 5 829 | | | | |
| <i>Interest earned from Receivables (Exchange)</i> | | 6 766 | 7 030 | 7 312 | | | | |
| <i>Interest earned from Current and Non Current Assets</i> | | 10 534 | 10 537 | 10 541 | | | | |
| <i>Rental from Fixed Assets</i> | | 947 | 978 | 1 009 | | | | |
| <i>Licences and permits</i> | | 2 | 2 | 2 | | | | |
| <i>Development Charges</i> | | 55 | 57 | 59 | | | | |
| <i>Operational Revenue</i> | | 394 | 398 | 402 | | | | |
| <i>Property rates</i> | | 83 139 | 85 883 | 88 632 | | | | |
| <i>Surcharges and Taxes</i> | | 700 | 723 | 746 | | | | |
| <i>Fines, penalties and forfeits</i> | | 57 548 | 59 447 | 61 349 | | | | |
| <i>Transfer and subsidies - Operational</i> | | 103 678 | 158 784 | 152 521 | | | | |
| <i>Interest earned from Receivables (Non-Exchange)</i> | | 4 389 | 4 562 | 4 741 | | | | |
| <i>Operational Revenue - Service Charges</i> | | 4 792 | 5 095 | 5 558 | | | | |
| <i>Gains on disposal of Fixed and Intangible Assets</i> | | 532 | 549 | 567 | | | | |
| <i>Other Gains</i> | | 15 453 | 3 265 | 3 265 | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total future revenue | | 558 306 | 626 268 | 656 480 | - | - | - | - |
| Net Financial Implications | | 114 709 | 114 099 | 71 865 | - | - | - | - |

WC012 Cederberg - Supporting Table SA36 Detailed capital budget

| R thousand | | | | | | 2022/23 | 2023/24 | 2024/25 | Current year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|---|--------------------------|--------------------------------|--------------------------------|---------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Function | Project Description | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Parent municipality | | | | | | | | | | | | | | |
| <i>List of major projects grouped by Function</i> | | | | | | | | | | | | | | |
| Community and social services | MIG. CONSTRUCTION OF MULTI-PURPOSE CENTRE (PHASE 1) GRAAFWAT | S06 | Community Facilities | Halls | 4 | 1 199 | 482 | 4 863 | 8 562 | 7 478 | 7 478 | - | - | - |
| Community and social services | MRFQ: OFFICE FURNITURE/EQUIPMENT | S06 | Furniture and Office Equipment | Furniture and Office Equipment | AI | - | - | 10 | - | - | - | - | - | - |
| Community and social services | MLSG: OFFICE FURNITURE/EQUIPMENT | S06 | Furniture and Office Equipment | Furniture and Office Equipment | AI | 5 | - | - | - | - | - | - | - | - |
| Community and social services | CONSTRUCTION OF MULTI-PURPOSE CENTRE (PHASE 1) GRAAFWATER | S06 | Community Facilities | Halls | 4 | - | - | 39 | 5 224 | 5 224 | 5 224 | - | - | - |
| Community and social services | VEHICLES | S06 | Transport Assets | Transport Assets | AI | - | - | - | 1 015 | 800 | 286 | 286 | - | - |
| Community and social services | VEHICLES | S06 | Transport Assets | Transport Assets | AI | - | - | - | 870 | 870 | 870 | 1 043 | - | - |
| Energy sources | MDRG: UPGRADE NETWORK CLANWILLIAM | S01 | Electrical Infrastructure | LV Networks | 3 | - | - | - | 1 200 | 500 | 500 | - | - | - |
| Energy sources | MACHINERY, EQUIPMENT | S01 | Machinery and Equipment | Machinery and Equipment | 2 | 670 | 999 | - | 1 450 | 1 450 | 1 450 | - | - | - |
| Energy sources | CLANWILLIAM: 11KV CABLE - MARK STREET | S01 | Electrical Infrastructure | LV Networks | 3 | 1 565 | - | - | 1 150 | 750 | 750 | - | - | - |
| Energy sources | GRAAFWATER: REFURBISH OVERHEADLINE EAST OF TOWN | S01 | Electrical Infrastructure | LV Networks | 4 | 534 | - | - | 1 100 | 1 750 | 1 750 | - | - | - |
| Energy sources | CITRUSDAL: REPLACE RMU IN VOORTREKER STREET | S01 | Electrical Infrastructure | LV Networks | 2 | 703 | - | - | - | - | - | - | - | - |
| Energy sources | VEHICLES | S01 | Transport Assets | Transport Assets | AI | - | - | 1 786 | 76 | - | - | - | - | - |
| Energy sources | LOADSHEDDING RELIEF GRANT: GENERATORS | S01 | Machinery and Equipment | Machinery and Equipment | AI | - | - | 1 319 | - | - | - | - | - | - |
| Energy sources | WARD 3 STREETLIGHTS, SPOTLIGHTS | S01 | Electrical Infrastructure | LV Networks | 3 | 42 | - | - | 500 | 500 | 500 | - | - | - |
| Energy sources | WARD 2 STREETLIGHTS, SPOTLIGHTS | S01 | Electrical Infrastructure | LV Networks | 2 | 42 | - | - | 500 | 500 | 500 | - | - | - |
| Energy sources | WARD 5 STREETLIGHTS, SPOTLIGHTS | S01 | Electrical Infrastructure | LV Networks | 5 | 42 | - | - | 500 | 500 | 500 | - | - | - |
| Energy sources | MDRG: CLANWILLIAM DAMVAL CONTROL PANEL | S01 | Electrical Infrastructure | LV Networks | 3 | - | - | 259 | 1 375 | - | - | - | - | - |
| Energy sources | MDRG: CLANWILLIAM SUBSTATION, PERIMETER FENCE | S01 | Electrical Infrastructure | MV Substations | 4 | - | - | - | 1 631 | - | - | - | - | - |
| Energy sources | MDRG: ELANDSBAY MINISUB REPLACEMENT | S01 | Electrical Infrastructure | MV Substations | 4 | - | - | - | - | 652 | 652 | - | - | - |
| Energy sources | MDRG: REPLACE 315kVA TRANSFORMER | S01 | Electrical Infrastructure | MV Substations | 2 | - | - | - | - | 1 348 | 1 348 | - | - | - |
| Energy sources | MDRG: REPLACE TRANSFORMER GHOLF COURSE WARD 3 | S01 | Electrical Infrastructure | MV Substations | 3 | - | - | - | - | 478 | 478 | - | - | - |
| Energy sources | MDRG: REPLACE OVERHEADLINE GRAAFWATER | S01 | Electrical Infrastructure | LV Networks | 4 | - | - | - | - | 235 | 235 | - | - | - |
| Energy sources | WARD 5 STREETLIGHTS, SPOTLIGHTS | S01 | Electrical Infrastructure | LV Networks | 5 | - | - | - | 500 | 500 | 500 | - | - | - |
| Energy sources | LAMBERTS BAY: 11KV CABLE - HMJ WATERWORKS, OVERHE | S01 | Electrical Infrastructure | LV Networks | 5 | - | - | - | 1 500 | 1 500 | 1 500 | 1 500 | - | - |
| Finance and administration | OFFICE FURNITURE/EQUIPMENT | S02 | Furniture and Office Equipment | Furniture and Office Equipment | AI | 41 | 2 | - | - | 39 | 39 | 25 | - | - |
| Finance and administration | OFFICE FURNITURE, EQUIPMENT | S02 | Machinery and Equipment | Machinery and Equipment | AI | 20 | 27 | - | - | - | - | - | - | - |
| Finance and administration | GENERATOR, SCM | S02 | Machinery and Equipment | Machinery and Equipment | 3 | 165 | - | - | - | - | - | - | - | - |
| Finance and administration | OFFICE FURNITURE, EQUIPMENT: FLEET | S02 | Furniture and Office Equipment | Furniture and Office Equipment | AI | - | - | 1 | 10 | 10 | 10 | - | - | - |
| Finance and administration | OFFICE FURNITURE/EQUIPMENT | S02 | Furniture and Office Equipment | Furniture and Office Equipment | AI | - | - | - | 15 | 41 | 41 | - | - | - |
| Finance and administration | IT EQUIPMENT, SOFTWARE | S03 | Computer Equipment | Computer Equipment | AI | 229 | 913 | 935 | 950 | 725 | 725 | - | - | - |
| Finance and administration | OFFICE FURNITURE, EQUIPMENT | S02 | Machinery and Equipment | Machinery and Equipment | AI | - | - | 85 | - | - | - | - | - | - |
| Finance and administration | WC MUNICIPAL INTERVENTIONS GRANT - SERVER | S03 | Computer Equipment | Computer Equipment | AI | - | - | 348 | - | - | - | - | - | - |
| Finance and administration | VEHICLES | S02 | Transport Assets | Transport Assets | AI | - | - | - | 54 | - | - | 250 | - | - |
| Finance and administration | OFFICE FURNITURE/EQUIPMENT | S02 | Furniture and Office Equipment | Furniture and Office Equipment | AI | - | - | - | 214 | - | - | - | - | - |
| Finance and administration | COMPUTER EQUIPMENT | S02 | Computer Equipment | Computer Equipment | AI | - | - | 82 | - | - | - | - | - | - |
| Finance and administration | UPGRADE SCM BUILDING | S02 | Operational Buildings | Municipal Offices | 3 | - | - | - | - | - | - | - | - | - |
| Housing | MIG: ABLUTION FACILITIES AND WASH THROUGH ELANDS B | S06 | Community Facilities | Public Ablution Facilities | 5 | 117 | - | - | - | - | - | - | - | - |
| Housing | ISUP: CLANWILLIAM KHAYELITSHA WATER SERVICES | S06 | Water Supply Infrastructure | Distribution | 3 | 1 278 | 1 000 | 1 201 | 2 517 | - | - | 27 000 | 29 200 | - |
| Housing | ISUP: CITRUSDAL RIVERVIEW | S06 | Water Supply Infrastructure | Distribution | 2 | 505 | 2 063 | 2 155 | 2 000 | - | - | 22 000 | 16 400 | - |
| Housing | ISUP: CLANWILLIAM KHAYELITSHA SANITATION SERVICES | S06 | Sanitation Infrastructure | Sanitation | 3 | 11 936 | - | - | - | - | - | - | - | - |
| Planning and development | MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE - | S01 | Roads Infrastructure | Roads | 2 | 816 | 1 724 | - | - | - | - | - | - | - |
| Planning and development | MIG: UPGRADE ROADS AND STORMWATER INFRASTRUCTURE - GRAAFWATER | S01 | Roads Infrastructure | Roads | 4 | 8 539 | (6) | - | - | - | - | - | - | - |
| Planning and development | MIG: PH2 UPGRADE ROADS AND STORMWATER INFRASTRUCTURE - GRAAFW | S01 | Roads Infrastructure | Roads | 3 | - | - | 467 | 261 | 4 235 | 5 428 | 5 428 | - | - |
| Planning and development | MDR PMU EQUIPMENT | S01 | Computer Equipment | Computer Equipment | AI | 16 | 1 | - | - | - | - | - | - | - |
| Planning and development | UPGRADE ROADS AND STORMWATER INFRASTRUCTURE - GRAAFWATER OWN | S01 | Roads Infrastructure | Roads | 4 | - | - | 1 226 | 1 436 | 1 436 | 1 436 | - | - | - |
| Planning and development | OFFICE FURNITURE, EQUIPMENT | S06 | Furniture and Office Equipment | Furniture and Office Equipment | AI | - | - | - | 4 | 12 | 12 | 40 | - | - |
| Public safety | OFFICE FURNITURE | S06 | Furniture and Office Equipment | Furniture and Office Equipment | 3 | - | - | - | - | 21 | 21 | - | - | - |
| Public safety | VEHICLES | S06 | Transport Assets | Transport Assets | AI | - | - | 1 391 | 300 | 611 | 611 | - | - | - |
| Public safety | UPGRADE TRAFFIC OFFICES LAMBERTS BAY | S06 | Operational Buildings | Municipal Offices | 5 | - | - | - | 1 250 | 1 308 | 1 308 | - | - | - |
| Road transport | UPGRADE STORM WATER SYSTEM | S01 | Roads Infrastructure | Roads | 5 | - | - | 19 | - | - | - | - | - | - |
| Road transport | ROADS: EQUIPMENT WARD 5 | S01 | Machinery and Equipment | Machinery and Equipment | AI | 43 | - | - | - | - | - | 120 | - | - |
| Road transport | VEHICLES | S01 | Transport Assets | Transport Assets | AI | - | - | 1 157 | - | - | - | - | - | - |
| Road transport | VEHICLES | S01 | Transport Assets | Transport Assets | AI | - | - | 391 | - | - | - | - | - | - |
| Road transport | UPGRADE ROADS CEDERBERG | S01 | Roads Infrastructure | Roads | AI | - | - | - | 1 720 | 6 000 | 6 000 | 6 000 | - | - |
| Road transport | ROADS: EQUIPMENT WARD 3 | S01 | Machinery and Equipment | Machinery and Equipment | 3 | - | - | 37 | - | - | - | 700 | - | - |
| Road transport | MDRG: UPGRADE ROADS | S01 | Roads Infrastructure | Roads | 3 | - | - | - | 721 | - | - | - | - | - |
| Sport and recreation | OFFICE FURNITURE/EQUIPMENT RESORTS LAMBERTS BAY | S06 | Furniture and Office Equipment | Furniture and Office Equipment | 5 | - | - | 32 | - | - | - | - | - | - |
| Sport and recreation | OFFICE FURNITURE/EQUIPMENT RESORTS CLANWILLIAM | S06 | Furniture and Office Equipment | Furniture and Office Equipment | 3 | - | - | 39 | - | - | - | 285 | - | - |
| Sport and recreation | FENCING CEMETRIES, LAMBERTS BAY | S01 | Community Facilities | Cemeteries/Crematoria | 5 | - | - | - | - | - | - | - | - | - |
| Waste management | REFUSE: EQUIPMENT | S01 | Machinery and Equipment | Machinery and Equipment | AI | 3 | - | - | 1 200 | 1 200 | 1 200 | - | - | - |
| Waste management | VEHICLES | S01 | Transport Assets | Transport Assets | AI | - | - | - | - | - | - | - | - | - |
| Waste management | MIG: SPECIALISED WASTE VEHICLES | S01 | Transport Assets | Transport Assets | AI | - | - | 5 392 | 635 | - | - | 1 030 | - | - |
| Waste management | CLANWILLIAM TRANSFER STATION | S01 | Solid Waste Infrastructure | Waste Transfer Stations | AI | - | - | - | 2 375 | - | - | - | - | - |
| Waste management | MIG: CLANWILLIAM TRANSFER STATION | S01 | Solid Waste Infrastructure | Waste Transfer Stations | AI | - | - | - | - | 8 696 | 3 284 | 3 284 | 12 000 | - |
| Waste management | LAMBERTSBAY DROP OFF FACILITY | S01 | Solid Waste Infrastructure | Waste drop-off points | 5 | - | - | - | - | 3 000 | 625 | 625 | 2 000 | - |
| Waste management | SEWERAGE: EQUIPMENT GRAAFWATER | S01 | Machinery and Equipment | Machinery and Equipment | 4 | - | - | 6 | 169 | 100 | 59 | 59 | 100 | - |
| Waste management | SEWERAGE: EQUIPMENT LAMBERTS BAY | S01 | Machinery and Equipment | Machinery and Equipment | 5 | - | - | 215 | 392 | 75 | 8 | 6 | 100 | - |
| Waste management | SEWERAGE: EQUIPMENT ELANDSBAY | S01 | Machinery and Equipment | Machinery and Equipment | 30 | 15 | 34 | 156 | 100 | 34 | 156 | 100 | 100 | - |
| Waste management | SEWERAGE: EQUIPMENT CLW | S01 | Machinery and Equipment | Machinery and Equipment | 3 | 39 | - | 226 | - | - | - | 150 | - | - |
| Waste management | SEWERAGE: EQUIPMENT CITRUSDAL | S01 | Machinery and Equipment | Machinery and Equipment | 2 | 121 | 366 | 18 | 150 | 75 | 75 | 150 | - | - |
| Waste management | UPGRADE VAN RHOONNETWERK CITRUSDAL | S01 | Sanitation Infrastructure | Pump Station | 2 | - | - | 5 | - | - | - | - | - | - |
| Waste management | MIG: WWTW CLANWILLIAM | S01 | Sanitation Infrastructure | Waste Water Treatment Works | 3 | - | - | 3 130 | 6 987 | - | - | - | - | - |
| Waste management | WSIG: WWTW CLANWILLIAM | S01 | Sanitation Infrastructure | Waste Water Treatment Works | 3 | - | - | 3 913 | 5 654 | 3 060 | 3 060 | 10 435 | 24 614 | 22 248 |
| Waste management | UPGRADE VAN RHOONNETWERK LAMBERTS BAY | S01 | Sanitation Infrastructure | Sanitation | 5 | - | - | 17 | - | - | - | 2 000 | - | - |
| Waste management | WWTW CLANWILLIAM: CO-FUNDING | S01 | Sanitation Infrastructure | Waste Water Treatment Works | 3 | - | - | 2 922 | - | - | - | - | - | - |
| Waste management | UPGRADE VAN RHOONNETWERK CLANWILLIAM | S01 | Sanitation Infrastructure | Sanitation | 3 | - | - | - | - | 1 200 | 1 200 | - | - | - |
| Waste management | MDRG: PLANT, EQUIPMENT | S01 | Machinery and Equipment | Machinery and Equipment | 2 | - | - | 315 | - | - | - | - | - | - |
| Waste management | MDRG: PLANT, EQUIPMENT | S01 | Machinery and Equipment | Machinery and Equipment | 3 | - | - | 732 | 3 | 48 | 48 | - | - | - |
| Waste management | SLUDGE BEDS | S01 | Sanitation Infrastructure | Waste Water Treatment Works | 2 | - | - | 166 | - | - | - | - | - | - |
| Waste management | VEHICLES | S01 | Transport Assets | Transport Assets | 3 | - | - | 2 077 | - | - | - | - | - | - |
| Waste management | MDRG UPGRADE STORMWATER CHANNELS LAMBERTS BAY | S01 | Storm Water Infrastructure | Storm water Conveyance | 5 | - | - | 40 | - | 696 | 696 | - | - | - |
| Waste management | WARD 3 STORMWATER INFRASTRUCTURE | S01 | Storm Water Infrastructure | Storm water Conveyance | 3 | - | - | - | 1 200 | - | - | - | - | - |
| Water management | WATER EQUIPMENT CITR | S01 | Machinery and Equipment | Machinery and Equipment | 2 | - | - | - | - | - | - | 450 | - | - |
| Water management | REPAIR OF ROOF STRUCTURE JAN DISSEL | S01 | Water Supply Infrastructure | Reservoirs | 3 | - | - | 253 | - | - | - | - | - | - |
| Water management | VEHICLES | S01 | Transport Assets | Transport Assets | AI | - | - | 2 414 | - | - | - | 650 | - | - |
| Water management | RBIG - LAMBERTS BAY REGIONAL WATER SUPPLY AND | S01 | Water Supply Infrastructure | Distribution | 5 | 731 | - | - | 13 927 | - | - | - | 14 646 | 15 303 |
| Water management | LAMBERTS BAY REGIONAL WATER SUPPLY (OWN) | S01 | Water Supply Infrastructure | Distribution | 6 | 469 | - | - | - | 2 000 | 2 000 | 2 000 | - | - |
| Water management | WATER EQUIPMENT LAMBERTS BAY | S01 | Machinery and Equipment | Machinery and Equipment | 5 | 31 | 32 | 15 | - | - | - | 150 | - | - |
| Water management | WATER EQUIPMENT CLW | S01 | Machinery and Equipment | Machinery and Equipment | 3 | 63 | 114 | 112 | - | - | - | 150 | - | - |
| Water management | WATER EQUIPMENT GRAAFWATER, EBAY | S01 | Machinery and Equipment | Machinery and Equipment | 5 | - | 25 | - | - | 72 | 72 | 150 | - | - |
| Water management | PLANT, EQUIPMENT CITRUSDAL | S01 | Machinery and Equipment | Machinery and Equipment | 5 | 37 | 1 | - | - | - | - | - | - | - |
| Water management | WSIG WATER PRESSURE MANAGEMENT CITRUSDAL | S01 | Water Supply Infrastructure | Distribution | 2 | 704 | - | - | - | - | - | - | - | - |
| Water management | UPGRADE WATER NETWORK CLANWILLIAM | S01 | Water Supply Infrastructure | Distribution | 3 | - | - | - | 500 | 128 | 128 | 150 | - | - |
| Water management | MWRG: NEW BOREHOLE SCHEME IN LAMBERTS BAY | | | | | | | | | | | | | |

WC012 Cederberg - Supporting Table SA37 Projects delayed from previous financial year/s

| R thousand | | | | | | | | | | | | | Previous target year to complete | Current Year 2025/26 | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|--------------|----------------|------|----------------------|------|--------------------------|-------------|-----------------|---------------|---------------|--------------|-----------------|----------------------------------|----------------------|---------------------|---|------------------------|--|
| Function | Project name | Project number | Type | MTDP Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Latitude | Original Budget | | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| Parent municipality: <i>List all capital projects grouped by Function</i> | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| Entities: <i>List all capital projects grouped by Entity</i> | | | | | | | | | | | | | | | | | | |
| Entity Name <i>Project name</i> | | | | | | | | | | | | | | | | | | |

WC012 Cederberg - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | Function | Project Description | Own Strategic Objectives | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|--|--|--------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Parent municipality: | | | | | | | | | | | | |
| <i>List all operational projects grouped by Function</i> | | | | | | | | | | | | |
| | Project Management Unit | Improve and sustain basic service delivery and infrastructure development | SO1 | 850 | 899 | 910 | 2 179 | 2 179 | 2 179 | 1 102 | 9 632 | 1 186 |
| | Finance | Strive for financial viability and economic sustainability | SO2 | 62 089 | 68 541 | 66 647 | 67 515 | 67 078 | 67 078 | 65 981 | 69 198 | 73 371 |
| | Water Treatment | Improve and sustain basic service delivery and infrastructure development | SO1 | 31 260 | 20 458 | 10 605 | 10 399 | 12 636 | 12 636 | 10 910 | 11 247 | 11 657 |
| | Solid Waste Disposal (Landfill Sites) | Improve and sustain basic service delivery and infrastructure development | SO1 | 15 251 | 17 841 | 26 075 | 28 595 | 24 294 | 24 294 | 25 600 | 27 383 | 28 071 |
| | Town Planning, Building Regulations and Enforcement, and City Engineer | Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade | SO5 | 3 855 | 4 729 | 5 066 | 5 880 | 6 398 | 6 398 | 6 472 | 6 861 | 7 263 |
| | Mayor and Council | Promote Good Governance, Community Development & Public Participation | SO3 | 8 171 | 8 750 | 8 998 | 9 901 | 9 588 | 9 588 | 9 186 | 9 612 | 8 341 |
| | Supply Chain Management | Strive for financial viability and economic sustainability | SO2 | 3 549 | 4 220 | 4 701 | 5 028 | 5 853 | 5 853 | 6 188 | 6 620 | 7 080 |
| | Informal Settlements | Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade | SO5 | 18 | 40 | 10 | 2 | 2 261 | 2 261 | 3 261 | 43 002 | 43 002 |
| | Administrative and Corporate Support | Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council | SO7 | 13 786 | 12 814 | 11 968 | 15 775 | 14 158 | 14 158 | 24 059 | 25 411 | 26 835 |
| | Human Resources | Promote Good Governance, Community Development & Public Participation | SO3 | 5 326 | 3 077 | 4 514 | 5 697 | 5 678 | 5 678 | 6 674 | 7 084 | 7 521 |
| | Housing | Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade | SO5 | 16 599 | 4 134 | 5 496 | 5 591 | 4 602 | 4 602 | 4 491 | 3 017 | 3 187 |
| | Water Distribution | Improve and sustain basic service delivery and infrastructure development | SO1 | 21 828 | 18 932 | 22 940 | 23 608 | 26 130 | 26 130 | 28 008 | 30 374 | 33 007 |
| | Administrative and Corporate Support | Promote Good Governance, Community Development & Public Participation | SO3 | 7 321 | 9 106 | 8 625 | 9 749 | 10 640 | 10 640 | 11 332 | 8 926 | 9 458 |
| | Community Halls and Facilities | Facilitate social cohesion, safe and healthy communities | SO6 | 1 119 | 836 | 774 | 1 419 | 1 753 | 1 753 | 1 478 | 1 414 | 1 501 |
| | Disaster Management | Facilitate social cohesion, safe and healthy communities | SO6 | 1 873 | 2 470 | 2 598 | 4 758 | 4 784 | 4 784 | 4 621 | 4 884 | 5 162 |
| | Libraries and Archives | Facilitate social cohesion, safe and healthy communities | SO6 | 5 858 | 6 104 | 6 189 | 6 608 | 6 908 | 6 908 | 8 118 | 8 241 | 8 368 |
| | Police Forces, Traffic and Street Parking Control | Facilitate social cohesion, safe and healthy communities | SO6 | 18 804 | 39 158 | 61 575 | 52 259 | 60 408 | 60 408 | 60 966 | 63 464 | 66 034 |
| | Recreational Facilities | Facilitate social cohesion, safe and healthy communities | SO6 | 4 460 | 4 293 | 4 506 | 5 390 | 5 637 | 5 637 | 6 671 | 7 085 | 7 520 |
| | Sports Grounds and Stadiums | Facilitate social cohesion, safe and healthy communities | SO6 | 1 772 | 1 707 | 1 568 | 1 593 | 2 008 | 2 008 | 2 101 | 2 015 | 2 105 |
| | Information Technology | Promote Good Governance, Community Development & Public Participation | SO3 | 4 220 | 4 488 | 5 800 | 7 692 | 7 655 | 7 655 | 7 266 | 7 573 | 7 872 |
| | Roads | Improve and sustain basic service delivery and infrastructure development | SO1 | 12 111 | 13 585 | 14 571 | 15 957 | 17 735 | 17 735 | 19 923 | 20 948 | 21 904 |
| | Sewerage | Improve and sustain basic service delivery and infrastructure development | SO1 | 15 774 | 16 520 | 17 079 | 20 655 | 20 239 | 20 239 | 21 089 | 22 362 | 23 399 |
| | Storm Water Management | Improve and sustain basic service delivery and infrastructure development | SO1 | 1 444 | 1 332 | 1 384 | 1 460 | 1 504 | 1 504 | 1 047 | 1 060 | 1 073 |
| | Waste Water Treatment | Improve and sustain basic service delivery and infrastructure development | SO1 | 2 868 | 3 078 | 4 328 | 5 936 | 6 459 | 6 459 | 7 970 | 8 813 | 9 988 |
| | Community Parks (including Nurseries) | Improve and sustain basic service delivery and infrastructure development | SO1 | 5 802 | 6 695 | 6 634 | 7 681 | 7 039 | 7 039 | 9 075 | 9 676 | 10 312 |
| | Electricity | Improve and sustain basic service delivery and infrastructure development | SO1 | 125 988 | 152 780 | 154 920 | 172 961 | 181 617 | 181 617 | 185 606 | 203 138 | 227 984 |
| | Governance Function | Promote Good Governance, Community Development & Public Participation | SO3 | 1 044 | 1 115 | 1 202 | 1 705 | 1 450 | 1 450 | 1 831 | 2 064 | 2 207 |
| | Municipal Manager, Town Secretary and Chief Executive | Promote Good Governance, Community Development & Public Participation | SO3 | 3 620 | 4 789 | 4 523 | 4 670 | 5 718 | 5 718 | 3 045 | 3 215 | 3 395 |
| | Corporate Wide Strategic Planning (IDPs, LEDS) | Promote Good Governance, Community Development & Public Participation | SO3 | 1 471 | 1 918 | 2 072 | 2 480 | 3 245 | 3 245 | 1 270 | 1 311 | 1 353 |
| | Fleet Management | Strive for financial viability and economic sustainability | SO2 | 1 082 | 1 031 | 1 111 | 1 908 | 1 921 | 1 921 | 1 967 | 2 058 | 2 152 |
| | Economic Development/Planning | Facilitate, expand and nurture sustainable economic growth and eradicate poverty | SO4 | 3 984 | 4 258 | 3 608 | 4 271 | 4 207 | 4 207 | 3 462 | 3 668 | 3 886 |
| | Road and Traffic Regulation | Facilitate social cohesion, safe and healthy communities | SO6 | 1 886 | 1 771 | 1 743 | 2 297 | 1 928 | 1 928 | 1 726 | 2 148 | 1 978 |
| | Legal Services | Promote Good Governance, Community Development & Public Participation | SO3 | 3 612 | 4 147 | 3 445 | 2 403 | 4 711 | 5 202 | 5 438 | 5 682 | |
| | Parent Operational expenditure | | | 408 695 | 445 615 | 476 189 | 514 020 | 538 419 | 538 419 | 557 798 | 638 945 | 673 852 |
| | Total Operational expenditure | | | 408 695 | 445 615 | 476 189 | 514 020 | 538 419 | 538 419 | 557 798 | 638 945 | 673 852 |