

CEDERBERG MUNICIPALITY

MONTHLY BUDGET STATEMENT

JULY 2025



In-Year Report of the Municipality

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

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

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

Legislative Framework:

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

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

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

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

1 Part 1: In-Year Report

1.1 Mayor's Report

In terms of the MBRR section 3:

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the Municipality

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

Expenditure is being monitored closely whilst Revenue is being maximized as far as possible. Cost containment measures have been implemented, and credit control operating procedures are implemented and being enforced.

The Municipality participates in the Debt Relief Program, which helps alleviate the burden of the unpaid debt owed to Eskom.

1.1.3 Other information

None

1.2 Council Resolutions

In terms of the MBRR section 5:

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant -

- (a) noting the monthly budget statement and any supporting documents;
- (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
- (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;
- (d) noting the in-year reports of any municipal entities; and
- (e) any other resolutions that may be required.

It is recommended that:

1. The Council takes note of the Monthly Budget Statement and supports documentation for the month July 2025.
2. The non-compliance emanating from the municipality's debt relief self-assessment as well as the Provincial Treasury's independent assessment set-out in the debt relief compliance section;
3. The following remedial actions are necessary and / or undertaken to improve the municipality's monthly compliance in terms of the Debt Relief Conditions:
 - a. The procurement of smart and flo-meters should rectify the current non-compliance once the procurement process commences.
 - b. The Municipality has followed up with regards to the differences in property rates and the tool should be updated to address variances identified. An action plan is included.
4. Council takes note of the balance of the bulk electricity and bulk water account and the municipality's reconciliation of these accounts as set-out in debt relief section.

1.3 Executive Summary

1.3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the mayor within 10 working days after the end of each month on the state of the Municipality's budget.

1.3.2 Consolidated Performance

Table 1: Consolidated Overview of the 2025/2026 MTREF

Description	2024/25	Budget Year 2025/26						
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Operating Revenue	450 277 756,13	514 609 788,00	514 609 788,00	68 603 458,80	68 603 458,80	42 884 148,00	25 719 310,80	59,97%
Total Operating Expenditure	382 501 578,96	514 019 873,00	514 019 873,00	30 808 585,36	30 808 585,36	42 835 009,00	- 12 026 423,64	-28,08%
<i>Surplus/(Deficit)</i>	67 776 177,17	589 915,00	589 915,00	37 794 873,44	37 794 873,44	49 139,00	37 745 734,44	76814%
Capital Transfers and Subsidies (Monetary allocations)	37 136 921,59	39 848 176,00	39 848 176,00	-	-	3 320 683,00	- 3 320 683,00	-100,00%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	-
<i>Surplus/ (Deficit) for the year</i>	104 913 098,76	40 438 091,00	40 438 091,00	37 794 873,44	37 794 873,44	3 369 822,00	34 425 051,44	1021,57%
Total Capital Expenditure	53 751 410,28	78 459 243,00	78 459 243,00	-	-	6 538 273,00	- 6 538 273,00	-100,00%

The actuals for operating revenue and expenditure were above and below YTD budget respectively. Variances for revenue was 59.97% above, whilst the variance for operating expenditure was 28.08% below YTD budget.

The operating revenue realised is R 25.719 million above YTD budget while operating expenditure was R 12.026 million below year-to-date budget. Detail on variances will be explained in sections 1.3.2.1 and 1.3.2.2.

The capital budget is R 6.538 million below YTD budget. The approved budget is R78.459 million and R 0.00 has been incurred. Details on the variance will be explained in section 1.3.2.3.

1.3.2.1 Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ending 31 July 2025.

It would be difficult to make a meaningful interpretation and analysis of the numbers of month 1 considering that there is no pattern that has emerged as yet. A number of factors contributed to this. The system only opened for transactions in the new financial year middle of July. This has led to limited procurement to date. This will pick up during the coming months. In terms of revenue, no patterns can be concluded. It will be done in detail in the month of August, once patterns has emerged and analysis can be done

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	151 791	168 694	168 694	16 260	16 260	14 058	2 202	15,67%	168 694
Service charges - Water	32 650	34 221	34 221	2 511	2 511	2 852	(341)	-11,94%	34 221
Service charges - Waste Water Management	15 823	15 309	15 309	1 479	1 479	1 276	203	15,92%	15 309
Service charges - Waste management	14 604	14 318	14 318	1 315	1 315	1 193	122	10,22%	14 318
Sale of Goods and Rendering of Services	5 318	4 781	4 781	572	572	398	174	43,59%	4 781
Agency services	4 012	4 171	4 171	386	386	348	38	11,03%	4 171
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 362	7 265	7 265	552	552	605	(53)	-8,75%	7 265
Interest earned from Current and Non Current Assets	9 551	7 788	7 788	898	898	649	249	38,37%	7 788
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 070	781	781	55	55	65	(10)	-15,64%	781
Licence and permits	-	-	-	-	-	-	-	0,00%	-
Operational Revenue	595	411	411	122	122	34	87	255,62%	411
Non-Exchange Revenue									
Property rates	74 997	76 578	76 578	11 553	11 553	6 382	5 172	81,04%	76 578
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	523	45 587	45 587	8	8	3 799	(3 791)	-99,79%	45 587
Licence and permits	2	2	2	0	0	0	0	18,54%	2
Transfers and subsidies - Operational	107 348	109 882	109 882	32 127	32 127	9 157	22 970	250,86%	109 882
Interest	4 500	4 743	4 743	382	382	395	(13)	-3,31%	4 743
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 863	5 431	5 431	382	382	453	(70)	-15,53%	5 431
Gains on disposal of Assets	3 377	400	400	-	-	33	(33)	-100,00%	400
Other Gains	12 889	14 248	14 248	-	-	1 187	(1 187)	-100,00%	14 248
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	450 278	514 610	514 610	68 603	68 603	42 884	25 719	59,97%	514 610

1.3.2.2 Operating Expenditure by Type

Table 3: Operating Expenditure by Type

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	138 349	164 632	164 632	11 640	11 640	13 719	(2 079)	-15,16%	164 632
Remuneration of councillors	6 355	6 831	6 831	538	538	569	(31)	-5,42%	6 831
Bulk purchases - electricity	124 217	141 209	141 209	7 828	7 828	11 767	(3 939)	-33,48%	141 209
Inventory consumed	13 256	14 186	14 186	199	199	1 182	(983)	-83,15%	14 186
Debt impairment	-	52 790	52 790	4 399	4 399	4 399	-		52 790
Depreciation and amortisation	8 240	33 534	33 534	2 502	2 502	2 794	(292)	-10,46%	33 534
Interest	13 535	12 415	12 415	904	904	1 035	(131)	-12,62%	12 415
Contracted services	40 273	45 175	45 175	322	322	3 765	(3 442)	-91,44%	45 175
Transfers and subsidies	164	750	750	6	6	62	(57)	-91,19%	750
Irrecoverable debts written off	-	-	-	-	-	-	-		-
Operational costs	35 123	40 037	40 037	2 470	2 470	3 336	(867)	-25,98%	40 037
Losses on Disposal of Assets	-	400	400	-	-	33	(33)	-100,00%	400
Other Losses	2 989	2 060	2 060	-	-	172	(172)	-100,00%	2 060
Total Expenditure	382 502	514 020	514 020	30 809	30 809	42 835	(12 026)	-28,08%	514 020

1.3.2.3 Capital Expenditure

The breakdown for capital expenditure is as follows:

	Original Budget (R'000)	Actual (R'000)	% Expenditure
Grants	39 848 176	-	0,00%
Internally Generated Funds	38 611 067	-	0,00%
Total	78 459 243	-	0,00%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is currently at 0% as most of the projects are currently in planning and procurement phase. Expenditure on the projects will increase throughout the year.

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

Borrowing: No projects are funded by means of borrowing.

1.3.2.4 Cash Flow

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

As stated, the municipality continues to make strides in improving the effectiveness and efficiency in the credit control & debt collection unit. The Municipality is also managing and monitoring expenditure closely. The Cash/ Cost coverage ratio has is at 5.02 months and the current ratio to 2.14:1.

1.3.2.5 Collection Rate

Collection Rate Assessment					
Total Aggregate Collection		1.July - Reporting for June in July			
		Billing For June	Collection in July	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	17 919 406	20 465 866	716 009	114%
2.Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!
3.Collection: Property Rates		5 565 272	5 364 512	200 759	96%
4.Total average collection: Electricity (Municipal supplied areas)		8 971 927	9 702 954	0	108%
5.Total average collection: Water		157 177	2 688 620	0	1711%
6.Total average collection: Wastewater		1 292 451	1 176 730	115 721	91%
7.Total average collection: Refuse		1 119 637	1 083 329	36 308	97%
8. 7.Total average collection: Interest		812 942	449 721	363 221	55%



Figure 2: Collection Rate

The collection rate is 114% for Quarter 1. The cumulative collection rate is 77.12% as can be seen on the next page with monthly financial ratios. This is due to the annual billing of property rates that took place in July 2025. Ratepayers have until September to settle this. The Municipality continues to implement strict credit control measures on consumers. A correction has also been processed on a consumer account, causing the collection rate for water to be 1711%. This has a cumulative effect on the Q1 collection rate.

1.3.2.6 Monthly Financial Ratios


Cederberg Local Municipality Financial Ratios Financial year: 2025/26			
Ratio	Norm	YEAR Jun 2025	YTD Jul 2025
1 Capital expenditure to Total expenditure	10% - 20%	10,3%	0,0%
2 Repairs and maintenance to PPE	8%	2,1%	0,0%
3 Annual collection rate	95%	92,5%	77,1%
4 Bad debts written off vs bad debt provision	100%	13,4%	0,0%
5 Net debtors days	30 days	40	62
6 Cash/Cost coverage ratio	1 - 3 months	3,01	5,02
7 Current ratio	1.5 - 2:1	1,79	2,14
8 Capital cost as % of total operating expenditure	6% - 8%	1,0%	0,0%
9 Debt (total borrowings) as a % of Revenue	< 45%	0,1%	0,7%
10 Net operating surplus margin	0%	8,3%	55,1%
11 Electricity distribution losses	7% - 10%		
12 Water distribution losses	15% - 30%		
13 Revenue growth %	CPI		
14 Revenue growth % excl capital grants	>5%		
15 Creditors payment period	30 days	62	132
16 Irregular, fruitless and wasteful unauthorised exp.	0%		
17 Remuneration as % of total operating expenditure	25% - 40%	31,3%	39,5%
18 Contracted services as a % of total operating expenditure	2% - 5%	8,1%	1,0%
19 Capital budget implementation indicator	95% - 100%	73,1%	0,0%
20 Operating expenditure budget implementation indicator	95% - 100%	89,7%	71,9%
21 Operating revenue budget implementation indicator	95% - 100%	97,7%	160,0%
22 Billed revenue budget implementation indicator	95% - 100%	100,3%	126,5%

Figure 3: Monthly Ratios

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

1.3.3 Compliance in terms of Municipal Debt Relief

1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly			
 National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003			
Municipality Self-Assessment			
Certificate of Compliance: Municipal Debt Relief Conditions for Application Period Jul25 National Financial Year 2025/26 Demarcation Code of Municipality being assessed WC212 District West Coast Demarcation Description Cederberg			
I, Riaan de Ridder, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below.			
Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list			
6.3	Maintaining the Eskom and bulk water current account -		
Condition 6.12	(current account for the purpose of this exercise means the account for a single month's consumption)		
6.12.1	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes	Only 2 invoices received, for which provision was made. June & July invoices outstanding. The Municipality are still experiencing delays in the submission of the invoices from DWS.
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://goportal.nationaltreasury.gov.za ?	Yes	
6.12.3	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the Financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/or Water Trading Entity?	Yes	
6.12.4	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any components that may be due in terms of a payment arrangement of "New users" (March 2023 and / or subsequent current accounts) up to the date of NT approval of the application.</i>	Yes	
6.12.5	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://goportal.nationaltreasury.gov.za ?	Yes	
6.12.6	- Does the amount as per the proof of payment reconcile to the amount recorded on the Financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
6.4	Compliance with a funded MTREF - (choose from drop down list the MTREF assessed)	None	
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mtrf.nationaltreasury.gov.za/Schedule1/Report/Reporting.asp ?	Yes	
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
6.4.1	<i>Note - In the event that a municipality during the preceding 12 months has provided financial assistance to a business (non-property related), the provision for debt impairment, together with the historical collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (last project rated). If the municipality merely used the debt impairment to "balance" the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must request further action.</i>		
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
6.4.2	<i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must request further action.</i>		
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	NA - the MTREF is funded	
6.4.2	<i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporated, with give effect to a funded MTREF. If not, the FRP requires strengthening.</i>		
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022? <i>Note - only if the municipality does not have an FRP may "NA" be selected from the dropdown list.</i>	Na	
6.4.2	- Does the municipality's annual and monthly cash flow projections included on the A1 Schedule (Table A7- Budgeted Cash Flows and Supporting Table SA.30 - Budgeted Monthly Cash Flows) of the Municipal Budget- and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)	Yes	
6.5	Cost reflective tariffs - (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	
6.6	Electricity and water as collection tools - has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-law and budget related policies that:		
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The municipality has completed the consolidation exercise for all business and residential properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note - In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No	The Municipality does not have flow-meters to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality's indigent policy makes provision for restricting both water and electricity. Indigents are placed on auxiliary until the account is settled. The Municipality successfully received a R1m allocation from PT for the installation of smart water meters. The procurement process for the meters has commenced. The meters have been received, however it has been returned as the service provider will send the correct meters. The Municipality will also implement phase 2 with the allocated grant funding of R25m from PT to continue the roll-out of the project. The Municipality will prioritise the full implementation of smart-water meters to its indigent households. Indigents are limited to the National Limit for FBS of 60 and 50kWh. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.
6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 kilowatt electricity and 6 Kilolitres water, respectively?	Yes	
6.6.4	<i>Note - the municipality's monthly MFMA 3.71 statement must include as part of the narratives the indigent situation in the required AT format.</i>		
6.6	Severely indebted - The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6		
6.7	Maintain a minimum average quarterly collection of property rates and services charges -		
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and services charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA 3.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes (at end of quarter)	The cumulative collection rate is 77.12% and the collection rate for July was 114% mostly due to a correction made on a debtors account. The Quarterly collection rate is 114%.
6.7.2	<i>Note - although the norm and standard for collection (MFMA Circular No. 72) is 80 per cent monthly, municipalities under the MFMA 3.71 statement must include as part of the narratives the indigent situation in the required AT format.</i>		
6.7.2	- If the response is 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:		

20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.2.1.	not yet the end of a quarter	
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied areas?	not yet the end of a quarter	
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	not yet the end of a quarter	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes	The municipality replaces all prepaid electricity meters (by virtue of damage or theft) with smart meters. Water meters are however still conventional. A smart-meter project will start to replace the conventional meters at indigent households. The municipality will spend the PT grant allocations for both water and electricity by June 2025, however, the installation will only commence with the implementation of the smart-meter project funded by NT. The project approved R46m for the replacement of all pre-paid electricity meters to smart-prepaid meters. The project
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRF with a smart pre-paid meter?	Yes	
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	The funding has been budgeted under operational expenditure in 25/26 as ownership and control will not be with the municipality once meters are installed. The installation of the meters will only be done during Aug - Oct 2025 as part of the NT smart-meter project. Funds are also available in operating expenditure votes for the replacement of existing meters
26	6.8	Municipality's Completeness of the revenue base -		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	The audit was done for verification of variance between the VR roll and billing system, and the municipality is currently billing the properties on monthly basis, except those that were billed once in July 2025, which is the main cause of the variances. The variance emanate from once-off billing because the NT tool does not recognise the once-off billing and the rebates the municipality offers to different customers.
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	N/A	
28	6.8.2	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations, required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://guploadportal.treasury.gov.za ?	Yes	
29	6.9	Monitor and report on implementation -		
29	6.9.1	- MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1</i>	6.9.1 = Yes	
31	6.9.3	- Municipalities with financial recovery plans (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ? <i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and the National Treasury.</i>	No FRP	
33	6.10	Provincial Treasury Note - Provincial Treasury certification of municipal compliance - in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:		
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - If the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	No	
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval as envisaged in MFMA section 45). Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	No	
37	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.4(3).</i>	Yes	The Municipality meets its commitments to pay Eskom Accounts & Bulk Water Accounts
39	6.13	Supporting evidence - Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	
40	6.14	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefits (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes	
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 57 of the Electricity Regulation Act, 2006 (Act no. 44 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary energy delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's water supply to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>	No	

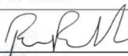

PT: HOD/ NT / MM Name:	Riaan de Ridder
Signature of HOD/ NT/ MM:	
Date:	14 August 2025
<small>**Note - If the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.</small>	

Figure 4: Municipal Compliance Certificate Municipal Debt Relief


1.3.3.2 Municipal Debt Relief Performance across period of participation

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

Monthly Performance Report																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Municipal Details			Part A				Part B				Part C				Part D				Part E				Scoring and Rating																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
			Eskom And Bulk water current account				Compliance with a funded MTRF				FRPBFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges												Maximization of Revenue Base				Overnight																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Month	Code	Descr	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	Score	Rating																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
26. July25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment



National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Province

WC

Code

WC012

District

West Coast

Code Description

Cederberg

Monthly Performance Report

Municipal Details			Part A		Part B		Part C		Part D		Part E		Part F																																	
			Eskom And Bulk water current account		Compliance with a funded MTRF		FRPBFP & Tariff Assessment		Electricity and water as collection tools		Quarterly collection of property rates and services charges		Maximization of Revenue Base																																	
Month	Code	Descr	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating	Compliance Status
1. July	Cederberg	WC012	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	83%	Above Moderate	Non Compliance	
2. August	Cederberg	WC012	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	86%	Above Moderate	Non Compliance		
3. September	Cederberg	WC012	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	83%	Above Moderate	Non Compliance		
4. October	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Above Moderate	Non Compliance		
5. November	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Above Moderate	Non Compliance		
6. December	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Above Moderate	Non Compliance		
7. January	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Above Moderate	Non Compliance		
8. February	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Above Moderate	Non Compliance		
9. March	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	93%	Above Moderate	Non Compliance		
10. April	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	93%	Above Moderate	Non Compliance		
11. May	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Above Moderate	Non Compliance		
12. June	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	93%	Above Moderate	Non Compliance		

Figure 6: Provincial Treasury Compliance Assessment

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

1.3.3.4 Collection Rate Information

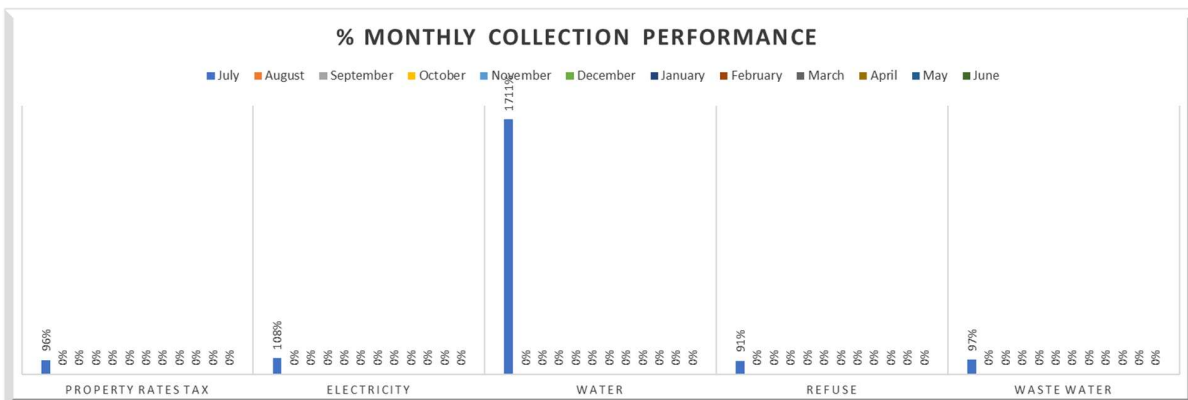


Figure 7: Monthly Collection Performance per service

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

National Treasury				Municipal Details			
Municipal Debt Relief				Western Cape			
MFMA Circular No. 124				Code	District	Municipality	Period Monitored
Municipal Finance Management Act No. 56 of 2003				WC012		Cederberg	2007
				No. Of Wards			
				6			


Collection Rate Assessment															
Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2	Summary - Quarter 3				Q3
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1 Collection for whole demarcation	17 919 406	20 469 886	(2 546 478)	114%	114%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-
2 Collection excl Extern supplied areas	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-
3 Collection: Property Rates	5 660 272	5 364 512	200 759	96%	96%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-
4 Total average collection: Electricity (Municipal supplied areas)	8 971 907	9 702 954	(731 046)	108%	108%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-
5 Total average collection: Water	127 107	2 688 620	(2 561 442)	1711%	1711%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-
6 Total average collection: Wastewater	1 292 461	1 176 720	115 721	91%	91%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-
7 Total average collection: Refuse	1 119 637	1 083 329	36 308	97%	97%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-
8 Total average collection: Interest	812 942	449 721	363 221	85%	85%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-

Figure 8: Collection Rate per Quarter

Collection Rate Assessment						
Total Aggregate Collection			1.July - Reporting for June in July			
			Billing For June	Collection in July	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary		17 919 406	20 465 866	716 009	114%
2.Collection <u>excl Eskom supplied areas</u>			-	-	-	#DIV/0!
3.Collection: Property Rates			5 565 272	5 364 512	200 759	96%
4.Total average collection: Electricity (Municipal supplied areas)			8 971 927	9 702 954	0	108%
5.Total average collection: Water			157 177	2 688 620	0	1711%
6.Total average collection: Wastewater			1 292 451	1 176 730	115 721	91%
7.Total average collection: Refuse			1 119 637	1 083 329	36 308	97%
8. 7.Total average collection: Interest			812 942	449 721	363 221	55%
Complete This Section			Quarter 1 Performance Per Ward			
			1.July			
Services	Electricity Supplier	Ward Name & Number	Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	372 428	244 084	128 344	66%
Electricity			-	-	-	#DIV/0!
Water			3 409	3 409	-	100%
Refuse			3 359	2 779	580	83%
Waste Water			-	903	0	#DIV/0!
Interest			76 829	2 336	74 493	3%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	880 291	935 060	0	106%
Electricity			3 976 798	4 241 436	0	107%
Water			(1 586 574)	871 848	0	-55%
Refuse			250 623	285 974	0	114%
Waste Water			289 110	324 867	0	112%
Interest			91 249	85 220	6 029	93%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 445 917	1 319 473	126 445	91%
Electricity			3 858 942	4 420 936	0	115%
Water			843 394	886 282	0	105%
Refuse			414 327	388 617	25 709	94%
Waste Water			539 126	490 518	48 608	91%
Interest			187 305	127 933	59 372	68%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	746 968	742 438	4 529	99%
Electricity			282 461	277 277	5 184	98%
Water			308 403	313 606	0	102%
Refuse			187 890	145 217	42 672	77%
Waste Water			183 251	125 057	58 194	68%
Interest			175 970	102 613	73 357	58%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 342 772	1 349 608	0	101%
Electricity			850 720	758 976	91 744	89%
Water			587 427	612 365	0	104%
Refuse			254 720	259 895	0	102%
Waste Water			259 243	229 066	30 177	88%
Interest			183 060	117 377	65 683	64%
Property Rates Tax	Eskom supplied	Ward 6	776 896	773 848	3 048	100%
Electricity			3 006	4 328	0	144%
Water			1 119	1 110	8	99%
Refuse			8 718	846	7 872	10%
Waste Water			21 722	6 320	15 402	29%
Interest			98 530	14 242	84 287	14%

Figure 9: Monthly Collection

1.3.3.5 Indigent Information



National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))
Instruction - complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)

Description	Ref	As Per Debt Relief Application		2025/2026 - Monthly Monitoring															
		Current Year - 2025/2026		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																		
Water: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HH's with piped water inside dwelling							1 629												
Indigent HH's with piped water inside yard (but not in dwelling)																			
Indigent HH's using public tap (at least min service level)	2																		
Indigent HH's with other water supply (at least min service level)	4																		
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	3	-	-	-	-	-	1 629	-	-	-	-	-	-	-	-	-	-	-	-
Indigent HH's using public tap (< min service level)																			
Indigent HH's with other water supply (< min service level)	4																		
Indigent HH's with No water supply																			
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	5	-	-	-	-	-													
Total number of registered indigent households	5	-	-	-	-	-	1 629	-	-	-	-	-	-	-	-	-	-	-	-
Status of Water meters:																			
Number of Indigent HH's with prepaid Water							1 448												
Number of Indigent HH's with conventional metered Water																			
Number of Indigent HH's NOT metered currently - Water																			
Number of Indigent HH's with NO Water supply - No metering	10	-	-	-	-	-	1 448	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	10	-	-	-	-	-	1 448	-	-	-	-	-	-	-	-	-	-	-	-
Status of unlimited supply of Water:																			
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitre per household per month																			
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water		-	-	-	-	-													
Total number of registered indigent households receiving unlimited supply - Water		-	-	-	-	-													
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																		
Energy: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HH's with Electricity (at least min service level)																			
Indigent HH's with Electricity - prepaid (min service level)																			
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	-	-													
Indigent HH's with Electricity (< min service level)							2												
Indigent HH's with Electricity - prepaid (< min service level)							984												
Indigent HH's with other energy sources																			
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	5	-	-	-	-	-	986	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	-	-	-	-	-	986	-	-	-	-	-	-	-	-	-	-	-	-
Status of Electricity meters:																			
Number of Indigent HH's with prepaid Electricity							984												
Number of Indigent HH's with conventional metered Electricity							2												
Number of Indigent HH's NOT metered currently - Electricity																			
Number of Indigent HH's with other energy sources - No metering	12	-	-	-	-	-													
Total number of registered indigent households	12	-	-	-	-	-	986	-	-	-	-	-	-	-	-	-	-	-	-
Status of unlimited supply of Electricity:																			
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																			
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity		-	-	-	-	-													
Total number of registered indigent households receiving unlimited supply - Electricity		-	-	-	-	-													
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																		
Number of ALL Households receiving Free Basic Service (including registered indigent Households)	7																		
Water (6 kilolitre per household per month)							1 448												
Electricity (other energy (50kwh per household per month))							984												
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																			
Water (6 kilolitre per household per month)																			
Electricity (other energy (50kwh per household per month))																			
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																			
Water (6 kilolitre per household per month)																			
Electricity (other energy (50kwh per household per month))																			
Total cost of FBS Water and Electricity provided to ALL Households	8	-	-	-	-	-													
Highest level of free services provided per household (ALL Households)																			
Property rates (R value threshold)																			
Water (kilolitre per household per month)							6												
Sanitation (kilolitre per household per month)							245												
Sanitation (Rand per household per month)							50												
Electricity (kwh per household per month)							240												
Refuse (in average litres per week)																			
Revenue cost of subsidised services provided for ALL Households (R'000)	9																		
Residential Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)																		
PSI Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(b)																		
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																			
Water (in excess of 6 kilolitres per indigent household per month)	15																		
Sanitation (in excess of free sanitation service to indigent households)	16																		
Electricity (other energy (in excess of 50 kwh per indigent household per month))																			
Refuse (in excess of one removal a week for indigent households)																			
Municipal Housing - rental rebates																			
Housing - top structure subsidies																			
Other	6																		
Total revenue cost of subsidised services provided		-	-	-	-	-													

Figure 10: Indigents information per month

1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2021/2022					
Reconciliation Period	Quarter 1					
Reconciliation Overview						
High Level Reconciliation						
Propety Categories	# of Properties			Market Values		
Property Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6066	6066	0	3 123 729 000,00	3 123 729 000,00	-
Industrial	5	5	0	4 617 000,00	4 617 000,00	-
Business and Commercial	578	578	0	1000 408 000,00	1000 408 000,00	-
Agricultural	1510	1510	0	4 379 479 000,00	4 379 479 000,00	-
Mining	0	0	0	-	-	-
State Owned for Public Purpose	37	37	0	248 431 000,00	248 431 000,00	-
PSI	484	484	0	73 320 000,00	73 320 000,00	-
PBO	12	12	0	11650 000,00	11650 000,00	-
Multi Use	0	0	0	-	-	-
Vacant	712	712	0	195 199 000,00	195 199 000,00	-
POW	38	38	0	76 163 000,00	76 163 000,00	-
Municipal	1034	1034	0	249 313 000,00	249 313 000,00	-
Other	175	175	0	178 313 000,00	178 313 000,00	-
	<u>10651</u>	<u>10651</u>	<u>0</u>	<u>9 540 622 000,00</u>	<u>9 540 622 000,00</u>	<u>-</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	3 024 740	3 876 027	- 851287	9 074 219,84	11628 081,33	- 2 553 861,49
Industrial	7 515	7 515	- 0	22 544,81	22 545,12	- 0,31
Business and Commercial	1628 331	2 453 600	- 825 269	4 884 992,26	7 360 799,04	- 2 475 806,78
Agricultural	1378 441	4 484 506	- 3 106 065	4 135 323,05	13 453 518,60	- 9 318 195,55
Mining	-	-	-	-	-	-
State Owned for Public Purpose	404 363	404 368	- 5	1213 088,57	1213 104,69	- 16,12
PSI	16 154	65 860	- 49 706	48 462,69	197 579,88	- 149 117,19
PBO	3 667	8 687	- 5 020	11000,51	26 061,54	- 15 061,03
Multi Use	-	-	-	-	-	-
Vacant	245 756	255 877	- 10 122	737 266,61	767 632,17	- 30 365,56
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	<u>R6 708 966,11</u>	<u>R11556 440,79</u>	<u>-R4 847 474,68</u>	<u>20 126 898,34</u>	<u>34 669 322,37</u>	<u>- 14 542 424,03</u>

Figure 11: Property Rates Reconciliation

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

The differences between the VR and Billing system will always be there until the tool is updated to cover the special rebates the municipalities have for different properties. This has been reported to PT and was requested to be reported to NT to amend the tool. The audit was done for verification of variance between the VR roll and billing system, and the municipality currently bills the properties on monthly basis with the following reasons for the variances:

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

Action Plan -													
Ref	Focus Area	Item	Details	Responsible Official	Targeted Date	Remedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining	
1	Billing	Once off billing	The municipality has done once off billing in the month of July, in some of the properties, hence the billing shows a huge variance as compared with the GV	Revenue		No action required	Completed	Once off billing done	Billing Report	In Place and Archived	2025/08/14	-45883	
2	Indigents		The system will provide 100% rebate to indigent customers, while the municipality provides a certain percentage per each different indigent customer	NT	21/09/2025	NT should assist on the matter	Not Yet Started	Report to NT	Ass sum 270000	In Place and Archived	2025/08/14	#VALUE1	
3	Indigent properties		Most of the properties will not be billed by the municipality on monthly basis, due to once off billing made at the beginning of the year	Revenue		No action required	Completed	Once off billing done	Billing report	In Place and Archived	2025/08/14	-45883	
4											2025/08/14	-45883	
5											2025/08/14	-45883	
6											2025/08/14	-45883	
7											2025/08/14	-45883	
8											2025/08/14	-45883	
9											2025/08/14	-45883	
10											2025/08/14	-45883	
Intervention /Assistance Required													
Ref	Focus Area	Item	Details of Assistance Required	Responsible Official	Targeted Date	Details of Assistance Provided	Status	Comments	POE	POE Status	Today's Date	Period remaining	
1	Indigent customers		The system will provide 100% rebate to indigent customers, while the municipality provides a certain percentage per each different indigent customer	NT	31/09/2025	One assistance given to municipality to replace the rebate offered to the customers, manually	Not Yet Started	NT to assist	customer with Ass sum 270705	Not Yet Started	2025/08/14	#VALUE1	
2							Ongoing Activity			Select From Drop Down	2025/08/14	-45883	

Figure 12: Property Rates Variances Action Plan

1.3.3.7 Reconciliation of payments to Bulk Suppliers

Payment per mSCOA Data String M01								
Payment per mSCOA Data Strings						15 233 904,65		
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 10 September 2024
5001886097	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	1 406,25	M01	Internal Usage not included in string
9251775291	Eskom	Bulk Purchases	10-07-2025	10-08-2025	07-08-2025	160 170,23	M01	Internal Usage not included in string
8287424551	Eskom	Bulk Purchases	15-07-2025	14-08-2025	07-08-2025	366 914,04	M01	Internal Usage not included in string
9581081208	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	2 673,36	M01	Internal Usage not included in string
6897791850	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	2 439,80	M01	Internal Usage not included in string
8926469644	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	13 443,05	M01	Internal Usage not included in string
9792412008	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	52 403,12	M01	Internal Usage not included in string
7460413421	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	3 210,88	M01	Internal Usage not included in string
6829354180	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	25 670,27	M01	Internal Usage not included in string
5421499776	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	9 303,64	M01	Internal Usage not included in string
						637 634,64		
Difference						(14 596 270,01)		

The reconciliation above includes payments made for provisions of June expenditure, the difference is attributed to the provisions.

Figure 13: mSCOA Reconciliation

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

Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:												
Nr	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	mSCOA	Month	Comment
1	9627012482	Eskom	Bulk Purchases	23-07-2025	22-08-2025		2 833 665,66		2 833 665,66		M01	
2	6779486465	Eskom	Bulk Purchases	17-07-2025	16-08-2025		6 527 327,99		6 527 327,99		M01	
3	8260124924	Eskom	Bulk Purchases	23-07-2025	22-08-2025		1 024 104,42		1 024 104,42		M01	
4	9571810478	Eskom	Bulk Purchases	17-07-2025	16-08-2025		6 959 913,88		6 959 913,88		M01	
5	9633844454	Eskom	Bulk Purchases	23-07-2025	22-08-2025		633 544,38		633 544,38		M01	
6	5001886097	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	1 406,25	1 406,25	-		M01	
7	7039295180	Eskom	Bulk Purchases				Account closed					Account closed
8	9871219263	Eskom	Bulk Purchases				Account closed					Account closed
9	9251775291	Eskom	Bulk Purchases	10-07-2025	10-08-2025	07-08-2025	160 170,23	160 170,23	-		M01	
10	8287424551	Eskom	Bulk Purchases	15-07-2025	14-08-2025	07-08-2025	366 914,04	366 914,04	-		M01	
11	5377939292	Eskom	Bulk Purchases	17-07-2025	16-08-2025		6 486,87		6 486,87		M01	
12	9003055652	Eskom	Bulk Purchases	16-07-2025	15-08-2025		-8 770,02		-8 770,02		M01	
13	9581081208	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	2 673,36	2 673,36	-		M01	
14	6897791850	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	2 439,80	2 439,80	-		M01	
15	8926469644	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	13 443,05	13 443,05	-		M01	
16	7486207280	Eskom	Bulk Purchases	04-07-2025	29-07-2025		-10 729,92		-10 729,92		M01	
17	9792412008	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	52 403,12	52 403,12	-		M01	
18	7460413421	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	3 210,88	3 210,88	-		M01	
19	9622581180	Eskom	Bulk Purchases	25-07-2025	19-08-2025		10 741,85		10 741,85		M01	
20	6883620040	Eskom	Bulk Purchases	17-07-2025	16-08-2025		17 633,29		17 633,29		M01	
21	5710236842	Eskom	Bulk Purchases	16-07-2025	15-08-2025		85 849,93		85 849,93		M01	
22	6829354180	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	25 670,27	25 670,27	-		M01	
23	5421499776	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	9 303,64	9 303,64	-		M01	
24	8774558833	Eskom	Bulk Purchases	29-07-2025	28-08-2025		4 275,40		4 275,40		M01	
							9 360 993,65		9 360 993,65			

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

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

1.3.4 Material variances from SDBIP

None

1.3.5 Remedial or Corrective Steps

No steps need to be taken.

1.4 In-year Budget Statement Tables

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

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

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

Table 4: C1 Monthly Budget Statement Summary

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - M01 July									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	74 997	76 578	76 578	11 553	11 553	6 382	5 172	81%	76 578
Service charges	214 869	232 542	232 542	21 565	21 565	19 378	2 187	11%	232 542
Investment revenue	9 551	7 788	7 788	898	898	649	249	38%	7 788
Transfers and subsidies - Operational	107 348	109 882	109 882	32 127	32 127	9 157	22 970	0	109 882
Other own revenue	43 513	87 820	87 820	2 460	2 460	7 318	(4 859)	-66%	87 820
Total Revenue (excluding capital transfers and contributions)	450 278	514 610	514 610	68 603	68 603	42 884	25 719	60%	514 610
Employee costs	138 349	164 632	164 632	11 640	11 640	13 719	(2 079)	-15%	164 632
Remuneration of Councillors	6 355	6 831	6 831	538	538	569	(31)	-5%	6 831
Depreciation and amortisation	8 240	33 534	33 534	2 502	2 502	2 794	(292)	-10%	33 534
Interest	13 535	12 415	12 415	904	904	1 035	(131)	-13%	12 415
Inventory consumed and bulk purchases	137 473	155 395	155 395	8 027	8 027	12 950	(4 922)	-38%	155 395
Transfers and subsidies	164	750	750	6	6	62	(57)	-91%	750
Other expenditure	78 385	140 463	140 463	7 191	7 191	11 705	(4 514)	-39%	140 463
Total Expenditure	382 502	514 020	514 020	30 809	30 809	42 835	(12 026)	-28%	514 020
Surplus/(Deficit)	67 776	590	590	37 795	37 795	49	37 746	76814%	590
Transfers and subsidies - capital (monetary allocations)	37 137	39 848	39 848	-	-	3 321	(3 321)	-100%	39 848
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	104 913	40 438	40 438	37 795	37 795	3 370	34 425	1022%	40 438
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	104 913	40 438	40 438	37 795	37 795	3 370	34 425	1022%	40 438
Capital expenditure & funds sources									
Capital expenditure	53 751	78 459	78 459	-	-	6 538	(6 538)	-100%	78 459
Capital transfers recognised	37 137	39 848	39 848	-	-	3 321	(3 321)	-100%	39 848
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	16 614	38 611	38 611	-	-	3 218	(3 218)	-100%	38 611
Total sources of capital funds	53 751	78 459	78 459	-	-	6 538	(6 538)	-100%	78 459
Financial position									
Total current assets	179 318	104 463	104 463		222 934				104 463
Total non current assets	733 571	782 618	782 618		731 633				782 618
Total current liabilities	101 034	86 252	86 252		104 127				86 252
Total non current liabilities	126 729	116 694	116 694		127 519				116 694
Community wealth/Equity	685 126	684 134	684 134		722 921				684 134
Cash flows									
Net cash from (used) operating	100 276	68 308	68 308	41 535	41 535	34 407	(7 128)	-21%	68 308
Net cash from (used) investing	(55 177)	(78 059)	(78 059)	(565)	(565)	(629)	(65)	10%	(78 059)
Net cash from (used) financing	(1 741)	(306)	(306)	17	17	14	(3)	-19%	(306)
Cash/cash equivalents at the month/year end	104 616	37 066	37 066	145 603	145 603	80 915	(64 688)	-80%	37 066
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	27 032	11 284	5 509	4 609	4 108	4 006	25 649	78 062	160 257
Creditors Age Analysis									
Total Creditors	18 140	4 269	-	-	-	-	-	1 020	23 429

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		155 693	156 426	156 426	26 155	26 155	13 036	13 120	101%	156 426
Executive and council		54 092	57 301	57 301	13 105	13 105	4 775	8 330	174%	57 301
Finance and administration		101 601	99 125	99 125	13 050	13 050	8 260	4 790	58%	99 125
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		21 823	75 497	75 497	900	900	6 291	(5 392)	-86%	75 497
Community and social services		11 930	17 681	17 681	543	543	1 473	(931)	-63%	17 681
Sport and recreation		3 171	3 205	3 205	357	357	267	89	33%	3 205
Public safety		9	46 710	46 710	0	0	3 893	(3 892)	-100%	46 710
Housing		6 714	7 900	7 900	-	-	658	(658)	-100%	7 900
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 863	12 525	12 525	575	575	1 044	(469)	-45%	12 525
Planning and development		2 721	3 484	3 484	189	189	290	(102)	-35%	3 484
Road transport		5 142	9 041	9 041	386	386	753	(367)	-49%	9 041
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		302 035	310 010	310 010	40 974	40 974	25 834	15 140	59%	310 010
Energy sources		188 682	199 370	199 370	19 910	19 910	16 614	3 296	20%	199 370
Water management		50 666	62 856	62 856	7 038	7 038	5 238	1 800	34%	62 856
Waste water management		39 697	24 053	24 053	8 123	8 123	2 004	6 119	305%	24 053
Waste management		22 989	23 730	23 730	5 903	5 903	1 978	3 925	198%	23 730
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	487 415	554 458	554 458	68 603	68 603	46 205	22 399	48%	554 458
Expenditure - Functional										
<i>Governance and administration</i>		106 032	132 041	132 041	8 968	8 968	11 003	(2 035)	-18%	132 041
Executive and council		13 510	14 571	14 571	2 650	2 650	1 214	1 436	118%	14 571
Finance and administration		91 320	115 765	115 765	6 226	6 226	9 647	(3 421)	-35%	115 765
Internal audit		1 202	1 705	1 705	92	92	142	(50)	-35%	1 705
<i>Community and public safety</i>		42 835	85 301	85 301	5 516	5 516	7 108	(1 592)	-22%	85 301
Community and social services		9 407	12 785	12 785	710	710	1 065	(356)	-33%	12 785
Sport and recreation		11 914	14 664	14 664	902	902	1 222	(320)	-26%	14 664
Public safety		16 008	52 259	52 259	3 735	3 735	4 355	(620)	-14%	52 259
Housing		5 506	5 593	5 593	169	169	466	(297)	-64%	5 593
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 484	33 064	33 064	1 976	1 976	2 755	(779)	-28%	33 064
Planning and development		11 666	14 810	14 810	734	734	1 234	(501)	-41%	14 810
Road transport		10 817	18 254	18 254	1 242	1 242	1 521	(279)	-18%	18 254
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		211 150	263 614	263 614	14 348	14 348	21 968	(7 620)	-35%	263 614
Energy sources		150 764	172 961	172 961	9 125	9 125	14 413	(5 288)	-37%	172 961
Water management		25 319	34 007	34 007	1 831	1 831	2 834	(1 003)	-35%	34 007
Waste water management		12 549	28 051	28 051	1 881	1 881	2 338	(457)	-20%	28 051
Waste management		22 518	28 595	28 595	1 511	1 511	2 383	(872)	-37%	28 595
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	382 502	514 020	514 020	30 809	30 809	42 835	(12 026)	-28%	514 020
Surplus/ (Deficit) for the year		104 913	40 438	40 438	37 795	37 795	3 370	34 425	10,215688	40 438

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by the National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and administration; Community and public safety; Economic and environmental services;

and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

Table 6: C3 Financial Performance (Revenue and Expenditure by Municipal Vote)

WC012 Cederberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		54 092	57 301	57 301	13 105	13 105	4 775	8 330	174,4%	57 301
Vote 2 - Office of Municipal Manager		—	—	—	—	—	—	—	—	—
Vote 3 - Financial Administrative Services		97 355	95 972	95 972	13 006	13 006	7 998	5 008	62,6%	95 972
Vote 4 - Community Development Services		14 234	18 822	18 822	567	567	1 568	(1 002)	-63,9%	18 822
Vote 5 - Corporate and Strategic Services		1 873	932	932	9	9	78	(69)	-88,2%	932
Vote 6 - Planning and Development Services		2 721	3 484	3 484	189	189	290	(102)	-35,0%	3 484
Vote 7 - Public Safety		4 098	51 917	51 917	403	403	4 326	(3 923)	-90,7%	51 917
Vote 8 - Electricity		188 664	199 403	199 403	19 904	19 904	16 617	3 287	19,8%	199 403
Vote 9 - Waste Management		22 989	23 731	23 731	5 903	5 903	1 978	3 925	198,5%	23 731
Vote 10 - Waste Water Management		39 657	24 061	24 061	8 124	8 124	2 005	6 119	305,2%	24 061
Vote 11 - Water		50 669	62 859	62 859	7 038	7 038	5 238	1 800	34,4%	62 859
Vote 12 - Housing		6 714	7 900	7 900	—	—	658	(658)	-100,0%	7 900
Vote 13 - Road Transport		1 176	4 870	4 870	—	—	406	(406)	-100,0%	4 870
Vote 14 - Sports and Recreation		3 171	3 205	3 205	357	357	267	89	33,5%	3 205
Total Revenue by Vote	2	487 415	554 458	554 458	68 603	68 603	46 205	22 399	48,5%	554 458
Expenditure by Vote	1									
Vote 1 - Executive and Council		8 989	9 901	9 901	2 247	2 247	825	1 422	172,4%	9 901
Vote 2 - Office of Municipal Manager		11 403	13 126	13 126	882	882	1 094	(211)	-19,3%	13 126
Vote 3 - Financial Administrative Services		58 048	74 450	74 450	4 111	4 111	6 204	(2 093)	-33,7%	74 450
Vote 4 - Community Development Services		10 160	12 297	12 297	708	708	1 025	(317)	-31,0%	12 297
Vote 5 - Corporate and Strategic Services		24 773	31 566	31 566	1 529	1 529	2 631	(1 101)	-41,9%	31 566
Vote 6 - Planning and Development Services		11 134	13 538	13 538	808	808	1 128	(320)	-28,4%	13 538
Vote 7 - Public Safety		20 349	59 313	59 313	3 990	3 990	4 943	(952)	-19,3%	59 313
Vote 8 - Electricity		150 764	172 961	172 961	9 125	9 125	14 413	(5 288)	-36,7%	172 961
Vote 9 - Waste Management		22 518	28 595	28 595	1 511	1 511	2 383	(872)	-36,6%	28 595
Vote 10 - Waste Water Management		11 817	26 591	26 591	1 824	1 824	2 216	(392)	-17,7%	26 591
Vote 11 - Water		25 319	34 007	34 007	1 831	1 831	2 834	(1 003)	-35,4%	34 007
Vote 12 - Housing		5 506	5 593	5 593	169	169	466	(297)	-63,8%	5 593
Vote 13 - Road Transport		9 806	17 417	17 417	1 171	1 171	1 451	(281)	-19,3%	17 417
Vote 14 - Sports and Recreation		11 914	14 664	14 664	902	902	1 222	(320)	-26,2%	14 664
Total Expenditure by Vote	2	382 502	514 020	514 020	30 809	30 809	42 835	(12 026)	-28,1%	514 020
Surplus/ (Deficit) for the year	2	104 913	40 438	40 438	37 795	37 795	3 370	34 425	1021,6%	40 438

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Council, Municipal Manager, Corporate Services, Financial Services and Engineering Services. Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent.

Table 7: C4 Financial Performance (Revenue and Expenditure)

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		151 791	168 694	168 694	16 260	16 260	14 058	2 202	16%	168 694
Service charges - Water		32 650	34 221	34 221	2 511	2 511	2 852	(341)	-12%	34 221
Service charges - Waste Water Management		15 823	15 309	15 309	1 479	1 479	1 276	203	16%	15 309
Service charges - Waste management		14 604	14 318	14 318	1 315	1 315	1 193	122	10%	14 318
Sale of Goods and Rendering of Services		5 318	4 781	4 781	572	572	398	174	44%	4 781
Agency services		4 012	4 171	4 171	386	386	348	38	11%	4 171
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7 362	7 265	7 265	552	552	605	(53)	-9%	7 265
Interest from Current and Non Current Assets		9 551	7 788	7 788	898	898	649	249	38%	7 788
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 070	781	781	55	55	65	(10)	-16%	781
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		595	411	411	122	122	34	87	256%	411
Non-Exchange Revenue										
Property rates		74 997	76 578	76 578	11 553	11 553	6 382	5 172	81%	76 578
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		523	45 587	45 587	8	8	3 799	(3 791)	-100%	45 587
Licence and permits		2	2	2	0	0	0	0	19%	2
Transfers and subsidies - Operational		107 348	109 882	109 882	32 127	32 127	9 157	22 970	251%	109 882
Interest earned from Receivables (Non-Exchange)		4 500	4 743	4 743	382	382	395	(13)	-3%	4 743
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 863	5 431	5 431	382	382	453	(70)	-16%	5 431
Gains on disposal of Assets		3 377	400	400	-	-	33	(33)	-100%	400
Other Gains		12 889	14 248	14 248	-	-	1 187	(1 187)	-100%	14 248
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		450 278	514 610	514 610	68 603	68 603	42 884	25 719	60%	514 610
Expenditure By Type										
Employee related costs		138 349	164 632	164 632	11 640	11 640	13 719	(2 079)	-15%	164 632
Remuneration of councillors		6 355	6 831	6 831	538	538	569	(31)	-5%	6 831
Bulk purchases - electricity		124 217	141 209	141 209	7 828	7 828	11 767	(3 939)	-33%	141 209
Inventory consumed		13 256	14 186	14 186	199	199	1 182	(983)	-83%	14 186
Debt impairment		-	52 790	52 790	4 399	4 399	4 399	-	-	52 790
Depreciation and amortisation		8 240	33 534	33 534	2 502	2 502	2 794	(292)	-10%	33 534
Interest		13 535	12 415	12 415	904	904	1 035	(131)	-13%	12 415
Contracted services		40 273	45 175	45 175	322	322	3 765	(3 442)	-91%	45 175
Transfers and subsidies		164	750	750	6	6	62	(57)	-91%	750
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		35 123	40 037	40 037	2 470	2 470	3 336	(867)	-26%	40 037
Losses on Disposal of Assets		-	400	400	-	-	33	(33)	-100%	400
Other Losses		2 989	2 060	2 060	-	-	172	(172)	-100%	2 060
Total Expenditure		382 502	514 020	514 020	30 809	30 809	42 835	(12 026)	-28%	514 020
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		37 137	39 848	39 848	-	-	3 321	(3 321)	(0)	39 848
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		104 913	40 438	40 438	37 795	37 795	3 370	34 425	0	40 438
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		104 913	40 438	40 438	37 795	37 795	3 370	34 425	0	40 438
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		104 913	40 438	40 438	37 795	37 795	3 370	34 425	0	40 438
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		104 913	40 438	40 438	37 795	37 795	3 370	34 425	0	40 438

The income and expenditure categories are classified by source and by type respectively.

Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding)

WC012 Cederberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July									
Vote Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		261	4 235	4 235	-	-	353	(353)	4 235
Vote 7 - Public Safety		-	-	-	-	-	-	-	-
Vote 8 - Electricity		1 328	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	10 986	10 986	-	-	915	(915)	10 986
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-
Vote 11 - Water		-	13 927	13 927	-	-	1 161	(1 161)	13 927
Vote 12 - Housing		1 201	2 517	2 517	-	-	210	(210)	2 517
Vote 13 - Road Transport		1 720	6 000	6 000	-	-	500	(500)	6 000
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	4 510	37 664	37 664	-	-	3 139	(3 139)	37 664
Single Year expenditure appropriation	2								
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	30	30	-	-	3	(3)	30
Vote 3 - Financial Administrative Services		438	10	10	-	-	1	(1)	10
Vote 4 - Community Development Services		4 883	13 786	13 786	-	-	1 149	(1 149)	13 786
Vote 5 - Corporate and Strategic Services		950	950	950	-	-	79	(79)	950
Vote 6 - Planning and Development Services		4	1 476	1 476	-	-	123	(123)	1 476
Vote 7 - Public Safety		2 524	4 420	4 420	-	-	368	(368)	4 420
Vote 8 - Electricity		5 204	7 450	7 450	-	-	621	(621)	7 450
Vote 9 - Waste Management		3 011	3 000	3 000	-	-	250	(250)	3 000
Vote 10 - Waste Water Management		19 527	425	425	-	-	35	(35)	425
Vote 11 - Water		9 785	4 848	4 848	-	-	404	(404)	4 848
Vote 12 - Housing		2 155	2 000	2 000	-	-	167	(167)	2 000
Vote 13 - Road Transport		762	1 200	1 200	-	-	100	(100)	1 200
Vote 14 - Sports and Recreation		-	1 200	1 200	-	-	100	(100)	1 200
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	49 241	40 795	40 795	-	-	3 400	(3 400)	40 795
Total Capital Expenditure		53 751	78 459	78 459	-	-	6 538	(6 538)	78 459
Capital Expenditure - Functional Classification									
Governance and administration		1 388	990	990	-	-	83	(83)	990
Executive and council		-	30	30	-	-	3	(3)	30
Finance and administration		1 388	960	960	-	-	80	(80)	960
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		10 763	23 923	23 923	-	-	1 994	(1 994)	23 923
Community and social services		5 898	15 456	15 456	-	-	1 288	(1 288)	15 456
Sport and recreation		-	1 200	1 200	-	-	100	(100)	1 200
Public safety		1 509	2 750	2 750	-	-	229	(229)	2 750
Housing		3 356	4 517	4 517	-	-	376	(376)	4 517
Health		-	-	-	-	-	-	-	-
Economic and environmental services		2 706	11 711	11 711	-	-	976	(976)	11 711
Planning and development		264	5 711	5 711	-	-	476	(476)	5 711
Road transport		2 442	6 000	6 000	-	-	500	(500)	6 000
Environmental protection		-	-	-	-	-	-	-	-
Trading services		38 895	41 835	41 835	-	-	3 486	(3 486)	41 835
Energy sources		6 532	7 450	7 450	-	-	621	(621)	7 450
Water management		9 785	18 775	18 775	-	-	1 565	(1 565)	18 775
Waste water management		19 567	1 625	1 625	-	-	135	(135)	1 625
Waste management		3 011	13 986	13 986	-	-	1 165	(1 165)	13 986
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	53 751	78 459	78 459	-	-	6 538	(6 538)	78 459
Funded by:									
National Government		24 497	29 014	29 014	-	-	2 418	(2 418)	29 014
Provincial Government		12 640	10 834	10 834	-	-	903	(903)	10 834
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns,		-	-	-	-	-	-	-	-
Higher Educ Institutions)		-	-	-	-	-	-	-	-
Transfers recognised - capital		37 137	39 848	39 848	-	-	3 321	(3 321)	39 848
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		16 614	38 611	38 611	-	-	3 218	(3 218)	38 611
Total Capital Funding		53 751	78 459	78 459	-	-	6 538	(6 538)	78 459

Table C5 consists of three distinct sections:

- Appropriations by vote:
 - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3)
 - If any of these annual budgets (either for Council as a whole or any individual vote) are overspent, then unauthorised expenditure will have occurred. There was no unauthorised expenditure on any vote.
- Standard classification:
 - Similar to Table C2 this portion reflects the capital budget in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.
- Funding portion:
 - This section reflects how the capital budget has been funded by the different sources of capital revenue.
 - It is very important that national government grants are fully spent by the year end otherwise they will have to be repaid to the national revenue fund.
 - Provincial grants should also be utilised but should any unspent portion remain then the provincial departments do not at this time require repayment.

Table 9: C6 Financial Position

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		104 616	37 066	37 066	145 603	37 066
Trade and other receivables from exchange transactions		48 930	39 417	39 417	48 764	39 417
Receivables from non-exchange transactions		7 142	19 216	19 216	9 540	19 216
Current portion of non-current receivables		–	1 296	1 296	–	1 296
Inventory		1 338	1 173	1 173	1 349	1 173
VAT		10 686	6 294	6 294	10 926	6 294
Other current assets		6 607	–	–	6 752	–
Total current assets		179 318	104 463	104 463	222 934	104 463
Non current assets						
Investments		–	–	–	–	–
Investment property		74 265	74 159	74 159	74 260	74 159
Property, plant and equipment		655 782	706 744	706 744	653 284	706 744
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		706	115	115	706	115
Trade and other receivables from exchange transactions		2 817	1 600	1 600	3 382	1 600
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		733 571	782 618	782 618	731 633	782 618
TOTAL ASSETS		912 889	887 081	887 081	954 567	887 081
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		476	13 706	13 706	476	13 706
Consumer deposits		3 448	3 338	3 338	3 465	3 338
Trade and other payables from exchange transactions		58 318	51 533	51 533	46 848	51 533
Trade and other payables from non-exchange transactions		14 308	(698)	(698)	25 707	(698)
Provision		20 128	18 374	18 374	19 816	18 374
VAT		4 357	–	–	7 815	–
Other current liabilities		–	–	–	–	–
Total current liabilities		101 034	86 252	86 252	104 127	86 252
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		113 023	116 694	116 694	113 813	116 694
Long term portion of trade payables		13 706	(0)	(0)	13 706	(0)
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		126 729	116 694	116 694	127 519	116 694
TOTAL LIABILITIES		227 763	202 946	202 946	231 646	202 946
NET ASSETS	2	685 126	684 134	684 134	722 921	684 134
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		685 126	684 134	684 134	722 921	684 134
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	685 126	684 134	684 134	722 921	684 134

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		71 202	70 911	70 911	5 277	5 277	5 224	53	1%	70 911
Service charges		207 251	227 229	227 229	20 391	20 391	21 518	(1 127)	-5%	227 229
Other revenue		18 073	22 053	22 053	2 005	2 005	1 725	280	16%	22 053
Transfers and Subsidies - Operational		107 480	109 882	109 882	37 515	37 515	34 888	2 627	8%	109 882
Transfers and Subsidies - Capital		37 137	39 848	39 848	6 012	6 012	65	5 947	9111%	39 848
Interest		12 536	11 787	11 787	1 788	1 788	982	806	82%	11 787
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(353 011)	(412 568)	(412 568)	(31 447)	(31 447)	(29 948)	1 499	-5%	(412 568)
Interest		(228)	(84)	(84)	-	-	(7)	(7)	100%	(84)
Transfers and Subsidies		(164)	(750)	(750)	(6)	(6)	(40)	(35)	86%	(750)
NET CASH FROM/(USED) OPERATING ACTIVITIES		100 276	68 308	68 308	41 535	41 535	34 407	(7 128)	-21%	68 308
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 377	400	400	-	-	-	-		400
Decrease (increase) in non-current receivables		-	-	-	(565)	(565)	-	(565)	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(58 555)	(78 459)	(78 459)	-	-	(629)	(629)	100%	(78 459)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(55 177)	(78 059)	(78 059)	(565)	(565)	(629)	(65)	10%	(78 059)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		228	170	170	17	17	14	3	19%	170
Payments										
Repayment of borrowing		(1 969)	(476)	(476)	-	-	-	-		(476)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 741)	(306)	(306)	17	17	14	(3)	-19%	(306)
NET INCREASE/ (DECREASE) IN CASH HELD		43 358	(10 057)	(10 057)	40 987	40 987	33 792			(10 057)
Cash/cash equivalents at beginning:		61 258	47 123	47 123	104 616	104 616	47 123			47 123
Cash/cash equivalents at month/year end:		104 616	37 066	37 066	145 603	145 603	80 915			37 066

Table 11: SC9 Actuals and Revised Targets for Cash Receipts

WC012 Cederberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July																
Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1															
Cash Receipts By Source																
Property rates		5 277	5 986	10 888	6 062	5 979	5 245	5 036	5 192	5 466	5 195	5 653	4 932	70 911	75 522	78 919
Service charges - Electricity revenue		15 857	17 248	14 683	14 111	10 977	15 262	10 911	13 636	12 396	13 715	11 826	18 213	168 833	177 883	188 894
Service charges - Water revenue		2 588	3 125	2 759	3 046	2 855	2 794	3 143	2 955	3 021	3 282	3 000	2 357	34 925	37 196	38 868
Service charges - Waste Water Management		1 005	985	988	954	920	929	831	943	846	955	995	814	11 166	11 893	12 426
Service charges - Waste Mangement		941	1 030	1 015	1 043	1 017	1 029	1 011	1 034	1 024	1 032	1 036	1 095	12 306	13 107	13 700
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		55	65	65	65	65	65	65	65	65	65	65	75	781	816	837
Interest earned - external investments		898	649	649	649	649	649	649	649	649	649	649	400	7 788	11 373	11 573
Interest earned - outstanding debtors		890	333	333	333	333	333	333	333	333	333	333	(224)	3 999	4 290	4 604
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 255	953	1 049	1 067	1 067	1 062	968	968	951	957	938	673	11 907	13 086	13 407
Licences and permits		0	-	-	2	-	-	-	-	-	-	-	(0)	2	2	2
Agency services		386	395	395	437	375	292	389	401	333	255	223	289	4 171	4 359	4 468
Transfers and Subsidies - Operational		37 515	1 208	2 442	2 863	2 698	22 740	1 617	7 916	21 409	2 175	2 012	5 289	109 882	124 725	193 623
Other revenue		309	169	270	1 107	677	532	156	326	568	973	201	(96)	5 191	5 416	5 552
Cash Receipts by Source		66 975	32 145	35 536	31 739	27 613	50 932	25 109	34 418	47 061	29 585	26 930	33 818	441 861	479 670	566 873
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6 012	124	4 699	5 915	2 616	3 124	1 955	388	6 448	5 865	4 587	(1 885)	39 848	60 127	81 671
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	400	400	2 500	2 500
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		17	14	14	14	14	14	14	14	14	14	14	11	170	170	170
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(565)	-	-	-	-	-	-	-	-	-	-	565	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		72 440	32 283	40 249	37 668	30 243	54 070	27 079	34 820	53 523	35 464	31 532	32 909	482 280	542 466	651 214
Cash Payments by Type																
Employee related costs		12 067	12 369	13 086	13 242	19 828	13 768	13 516	13 516	13 516	12 934	13 203	14 084	165 128	173 913	183 981
Remuneration of councillors		538	548	548	548	549	549	541	578	541	518	512	863	6 831	7 139	7 317
Interest		-	7	7	7	7	7	7	7	7	7	7	14	84	50	50
Bulk purchases - Electricity		15 839	14 426	12 280	11 802	9 181	12 765	9 125	11 405	10 368	11 471	9 891	12 656	141 209	148 778	157 987
Acquisitions - water & other inventory		210	899	994	1 369	1 206	628	1 113	1 742	1 180	1 395	1 259	2 190	14 186	14 852	15 268
Contracted services		322	1 732	2 416	2 413	3 319	1 695	2 524	5 771	6 074	4 336	5 589	8 984	45 175	56 613	119 902
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		6	25	6	11	4	4	64	4	253	40	47	287	750	774	788
Other expenditure		2 470	1 971	1 232	4 484	2 601	2 816	3 341	1 549	5 234	1 184	4 981	8 174	40 037	43 649	45 084
Cash Payments by Type		31 452	31 976	30 569	33 877	36 695	32 231	30 232	34 572	37 173	31 886	35 488	47 252	413 402	445 767	530 377
Other Cash Flows/Payments by Type																
Capital assets		-	3 237	1 807	10 254	7 860	4 962	1 226	4 591	22 045	8 495	7 061	6 921	78 459	60 127	81 671
Repayment of borrowing		-	-	119	-	-	119	-	-	119	-	-	119	476	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		31 452	35 212	32 495	44 131	44 554	37 311	31 458	39 163	59 337	40 381	42 549	54 292	492 337	505 894	612 048
NET INCREASE/(DECREASE) IN CASH HELD		40 987	(2 929)	7 754	(6 463)	(14 311)	16 759	(4 380)	(4 343)	(5 814)	(4 917)	(11 017)	(21 383)	(10 057)	36 573	39 166
Cash/cash equivalents at the month/year beginning:		104 616	145 603	142 674	150 428	143 965	129 654	146 413	142 033	137 691	131 877	126 959	115 942	104 616	94 559	131 131
Cash/cash equivalents at the month/year end:		145 603	142 674	150 428	143 965	129 654	146 413	142 033	137 691	131 877	126 959	115 942	94 559	94 559	131 131	170 298

This supporting table gives a detailed breakdown of information summarised in Table C7.

2 Part 2: Supporting Documentation

2.1 Debtors' Analysis

Table 12: SC3 Aged Debtors

WC012 Cederberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July													
Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 863	1 632	920	773	765	787	4 537	14 648	26 925	21 510		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 816	3 412	1 202	687	562	285	1 682	5 346	24 993	8 562		
Receivables from Non-exchange Transactions - Property Rates	1400	11 197	2 241	1 374	1 282	1 007	956	8 003	27 682	53 741	38 929		
Receivables from Exchange Transactions - Waste Water Management	1500	1 722	1 339	592	522	500	541	3 184	11 098	19 498	15 845		
Receivables from Exchange Transactions - Waste Management	1600	1 577	804	464	388	362	401	2 370	6 841	13 205	10 361		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	93	-	-	-	-	-	65	158	65		
Interest on Arrear Debtor Accounts	1810	950	1 556	930	928	901	905	5 817	11 992	23 979	20 543		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3 094)	206	26	29	11	132	57	390	(2 242)	619		
Total By Income Source	2000	27 032	11 284	5 509	4 609	4 108	4 006	25 649	78 062	160 257	116 434	-	-
2024/25 - totals only		22 916	8 329	5 506	4 763	4 630	3 760	25 772	76 923	152 598	115 847		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 609	959	455	355	171	133	1 842	3 649	10 173	6 150		
Commercial	2300	9 271	2 515	1 187	800	798	558	3 153	12 775	31 058	18 085		
Households	2400	15 152	7 810	3 866	3 454	3 138	3 315	20 654	61 638	119 027	92 199		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	27 032	11 284	5 509	4 609	4 108	4 006	25 649	78 062	160 257	116 434	-	-

The outstanding debtors' amount to R 160.257 million for July 2025. A total of R111.825 million is over 120 days. When analyzing the outstanding debt per customer group, R 119.027 million (74.27%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 31.058 million (19.38%) then Organs of State R10.173 million (6.35%). This is the category with the highest outstanding amount. Though most of Cederberg's population falls within the low category income group, stringent credit control measures are still applied. Electricity is cut once per month and arrear accounts are also put on auxiliary.

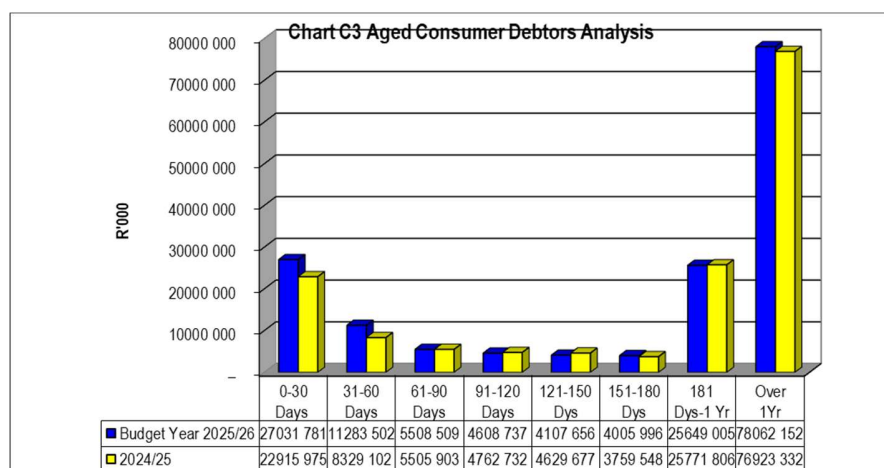


Figure 15: Chart C3 Aged Debtors Analysis

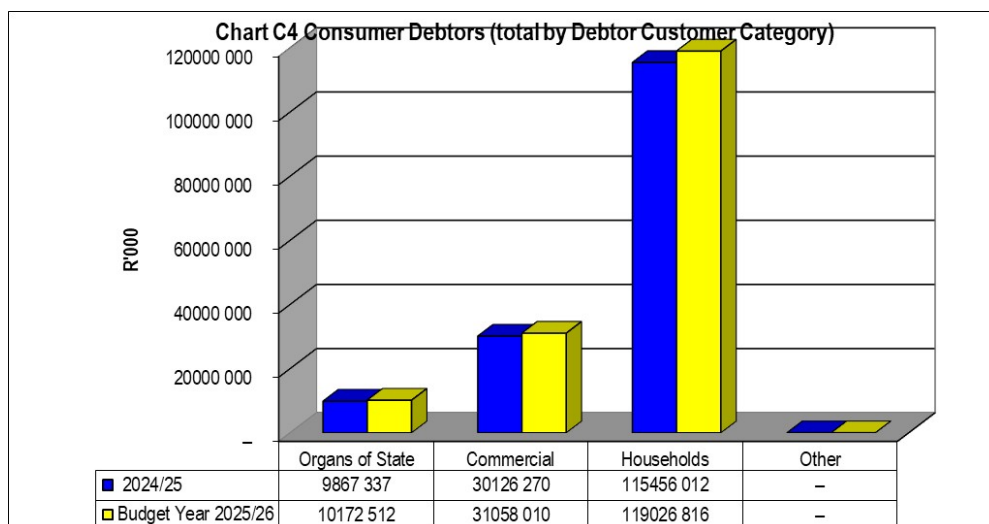


Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July											
Description R thousands	NT Code	Budget Year 2025/26								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	18 116	–	–	–	–	–	–	–	18 116	15 233
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	21	94	–	–	–	–	–	–	115	200
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	3	4 174	–	–	–	–	–	1 020	5 197	1 526
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	18 140	4 269	–	–	–	–	–	1 020	23 429	16 960

The Municipality's outstanding creditors at the end of July 2025 amounted to R 23.429 million. This is mainly due to the current Eskom account. The outstanding amounts due to Eskom have been accounted for under long-term liabilities. The municipality participates in the Municipal Debt Relief per Circular 124 and is monitored monthly. Confirmation has been received that it qualifies for the first 3rd write-off and the accompanying journals have been processed. The other outstanding invoices are currently under dispute and will be paid on resolution.

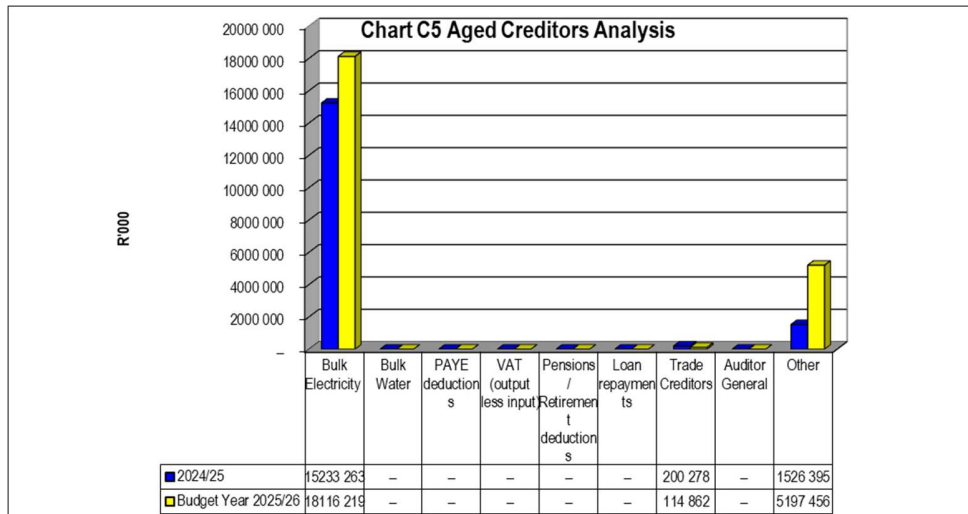


Figure 17: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment		Variable	6.75%				402	36	(13 000)	15 000	2 498
Standard Bank 32 Day Call Account		Yrs	Call Investment		Variable	7.00%				128	1	—	—	129
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment		Variable	7.65%				92 706	793	—	39 278	132 776
														—
														—
Municipality sub-total										93 295	830	(13 000)	54 278	135 403
Entities														—
														—
														—
														—
Entities sub-total										—	—	—	—	—
TOTAL INVESTMENTS AND INTEREST	2									93 295	830	(13 000)	54 278	135 403

The Municipality has Call Investment accounts with a balance of R 135.403 million at the end of July 2025. The main purpose of the call accounts is to ring fence conditional grants and surplus funds.

2.4 Long Term Liabilities

REPORT TO FINANCE PORTFOLIO COMMITTEE

CEDERBERG MUNICIPALITY

SUMMARY OF EXTERNAL LOANS FOR JULY 2025

Borrowing Institution	Balance 01 July 2025	Interest Capital July 2025	Repayment July 2025	Interest Paid	Received	Balance at 31 July 2025	Percentage	Sinking Funds
	R	R	R	R		R	%	R
ABSA (038-7230-0992)	R -	R -	R -	R -	R -	R -	0,00%	
ABSA (038-7230-0993)	R -	R -	R -	R -	R -	R -	0,00%	
ABSA (038-7230-0994)	R 159 442,51	R -	R -	R -	R -	R 159 442,51	33,51%	
ABSA (038-7230-0995)	R 316 397,40	R -	R -	R -	R -	R 316 397,40	66,49%	
Office Equipment - Printers Sky Metro	R -	R -	R -	R -	R -	R -	0,00%	
	R 475 839,91	R -	R -	R -	R -	R 475 839,91	100%	R -

Figure 18: Long Term Liabilities

2.5 Allocation and grant receipts and expenditure

Table 15: SC6 Transfers and Grant Receipts

WC012 Cederberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July										
Description	Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2025/26 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		94 781	94 963	94 963	37 515	37 515	37 515	-		94 963
Local Government Equitable Share		71 545	75 765	75 765	31 569	31 569	31 569	-		75 765
Finance Management		1 925	2 000	2 000	-	-	-	-		2 000
EPWP Incentive		1 534	1 533	1 533	-	-	-	-		1 533
Municipal Infrastructure Grant (PMU)		880	913	913	364	364	364	-		913
Municipal Infrastructure Grant (VAT)		2 176	2 263	2 263	902	902	902	-		2 263
Regional Bulk Infrastructure Grant (VAT)		-	2 089	2 089	-	-	-	-		2 089
Water Services Infrastructure Grant (VAT)		1 304	-	-	-	-	-	-		-
Integrated National Electrification Grant (VAT)		-	10 400	10 400	4 680	4 680	4 680	-		10 400
Municipal Disaster Response Grant (VAT)		1 948	-	-	-	-	-	-		-
Integrated National Electrification Programme (INEP)		13 469	-	-	-	-	-	-		-
National Treasury - Audit Fees		-	-	-	-	-	-	-		-
Provincial Government:		13 108	14 919	14 919	-	-	-	-		14 919
Road Maintenance (Proclaimed)		-	1 260	1 260	-	-	-	-		1 260
Library Services: MRFG		6 288	6 477	6 477	-	-	-	-		6 477
Thusong Service Centre (Sustainability Operational Support)		-	200	200	-	-	-	-		200
CDW Support		151	151	151	-	-	-	-		151
Human Settlement Development Grant		3 408	3 383	3 383	-	-	-	-		3 383
Financial Management Capability Grant		1 550	2 500	2 500	-	-	-	-		2 500
Municipal Interventions Grant (VAT)		600	-	-	-	-	-	-		-
Municipal Water Resilience Grant (VAT)		1 043	652	652	-	-	-	-		652
Loadshedding Relief Grant (Vat)		-	-	-	-	-	-	-		-
Municipal Energy Resilience Grant		-	-	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-		-
Municipal Financial Recovery Services		-	-	-	-	-	-	-		-
Waste Management Compliance Grant (VAT)		67	-	-	-	-	-	-		-
Acceleration Of Housing (VAT)		-	-	-	-	-	-	-		-
Fire Services Capacity Building Grant (VAT)		-	130	130	-	-	-	-		130
Non Motorised Transport Infrastructure Grant (VAT)		-	165	165	-	-	-	-		165
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	107 889	109 882	109 882	37 515	37 515	37 515	-		109 882
Capital Transfers and Grants										
National Government:		27 429	29 014	29 014	6 012	6 012	6 012	-		29 014
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	6 012	6 012	6 012	-		15 087
Regional Bulk Infrastructure Grant (RBIG)		-	13 927	13 927	-	-	-	-		13 927
Water Services Infrastructure Grant		8 696	-	-	-	-	-	-		-
Integrated National Electrification Grant (INEG)		-	-	-	-	-	-	-		-
Municipal Disaster Response Grant		4 152	-	-	-	-	-	-		-
Finance Management (Capital)		75	-	-	-	-	-	-		-
Provincial Government:		10 759	10 834	10 834	-	-	-	-		10 834
Informal Settlements Upgrading Partnership Grant (ISUPG)		3 355	4 517	4 517	-	-	-	-		4 517
Municipal Interventions Grant		-	-	-	-	-	-	-		-
Municipal Water Resilience Grant		6 957	4 348	4 348	-	-	-	-		4 348
Loadshedding Relief Grant		-	-	-	-	-	-	-		-
Library Services MRF Capital		-	-	-	-	-	-	-		-
Waste Management Compliance Grant		448	-	-	-	-	-	-		-
Acceleration Of Housing (Capital)		-	-	-	-	-	-	-		-
Fire Services Capacity Building Grant		-	870	870	-	-	-	-		870
Non Motorised Transport Infrastructure Grant		-	1 100	1 100	-	-	-	-		1 100
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	38 188	39 848	39 848	6 012	6 012	6 012	-		39 848
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	146 077	149 730	149 730	43 527	43 527	43 527	-		149 730

Table 16: SC7 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		93 954	94 963	94 963	31 613	31 613	7 914	23 699	299,5%	94 963
Local Government Equitable Share		71 545	75 765	75 765	31 569	31 569	6 314	25 255	400,0%	75 765
Finance Management		1 722	2 000	2 000	44	44	167	(123)	-73,8%	2 000
EPWP Incentive		1 534	1 533	1 533	-	-	128	(128)	-100,0%	1 533
Municipal Infrastructure Grant (PMU)		880	913	913	-	-	76	(76)	-100,0%	913
Municipal Infrastructure Grant (VAT)		2 015	2 263	2 263	-	-	189	(189)	-100,0%	2 263
Regional Bulk Infrastructure Grant (VAT)		-	2 089	2 089	-	-	174	(174)	-100,0%	2 089
Water Services Infrastructure Grant (VAT)		826	-	-	-	-	-	-	-	-
Integrated National Electrification Grant (VAT)		-	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant (VAT)		1 217	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (INEP)		13 469	10 400	10 400	-	-	867	(867)	-100,0%	10 400
National Treasury - Audit Fees		746	-	-	-	-	-	-	-	-
Provincial Government:		13 394	14 919	14 919	515	515	1 243	(729)	-58,6%	14 919
Road Maintenance (Proclaimed)		-	1 260	1 260	-	-	105	(105)	-100,0%	1 260
Library Services: MRFG		6 011	6 477	6 477	515	515	540	(25)	-4,6%	6 477
Thusong Service Centre (Sustainability Operational Support)		91	200	200	-	-	17	(17)	-100,0%	200
CDW Support		74	151	151	-	-	13	(13)	-100,0%	151
Human Settlement Development Grant		3 358	3 383	3 383	-	-	282	(282)	-100,0%	3 383
Financial Management Capability Grant		1 550	2 500	2 500	-	-	208	(208)	-100,0%	2 500
Municipal Interventions Grant (VAT)		-	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant (VAT)		1 243	652	652	-	-	54	(54)	-100,0%	652
Loadshedding Relief Grant (Vat)		-	-	-	-	-	-	-	-	-
Municipal Energy Resilience Grant		-	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Financial Recovery Services		999	-	-	-	-	-	-	-	-
Waste Management Compliance Grant (VAT)		67	-	-	-	-	-	-	-	-
Acceleration Of Housing (VAT)		-	-	-	-	-	-	-	-	-
Fire Services Capacity Building Grant (VAT)		-	130	130	-	-	11	(11)	-100,0%	130
Non Motorised Transport Infrastructure Grant (VAT)		-	165	165	-	-	14	(14)	-100,0%	165
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		107 348	109 882	109 882	32 127	32 127	9 157	22 970	250,9%	109 882
Capital expenditure of Transfers and Grants										
National Government:		24 497	29 014	29 014	-	-	2 418	(2 418)	-100,0%	29 014
Municipal Infrastructure Grant (MIG)		13 862	15 087	15 087	-	-	1 257	(1 257)	-100,0%	15 087
Regional Bulk Infrastructure Grant (RBIG)		-	13 927	13 927	-	-	1 161	(1 161)	-100,0%	13 927
Water Services Infrastructure Grant		5 654	-	-	-	-	-	-	-	-
Integrated National Eelctrification Grant (INEG)		-	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant		4 918	-	-	-	-	-	-	-	-
Finance Management (Capital)		62	-	-	-	-	-	-	-	-
Provincial Government:		12 640	10 834	10 834	-	-	903	(903)	-100,0%	10 834
Informal Settlements Upgrading Partnership Grant (ISUPG)		3 356	4 517	4 517	-	-	376	(376)	-100,0%	4 517
Municipal Interventions Grant		-	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		8 837	4 348	4 348	-	-	362	(362)	-100,0%	4 348
Loadshedding Relief Grant		-	-	-	-	-	-	-	-	-
Library Services MRF Capital		-	-	-	-	-	-	-	-	-
Waste Management Compliance Grant		448	-	-	-	-	-	-	-	-
Acceleration Of Housing (Capital)		-	-	-	-	-	-	-	-	-
Fire Services Capacity Building Grant		-	870	870	-	-	72	(72)	-100,0%	870
Non Motorised Transport Infrastructure Grant		-	1 100	1 100	-	-	92	(92)	-100,0%	1 100
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		37 137	39 848	39 848	-	-	3 321	(3 321)	-100,0%	39 848
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		144 485	149 730	149 730	32 127	32 127	12 478	19 650	157,5%	149 730

2.6 Councilor and board member allowances and employee benefits

Table 17: SC8 Councilor and Staff Benefits

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - M01 July										
Summary of Employee and Councilor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		5 621	6 020	6 020	464	464	502	(37)	-7%	6 020
Pension and UIF Contributions		33	35	35	3	3	3	0	6%	35
Medical Aid Contributions		104	110	110	12	12	9	2	26%	110
Motor Vehicle Allowance		190	252	252	20	20	21	(1)	-5%	252
Cellphone Allowance		406	415	415	40	40	35	5	15%	415
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 355	6 831	6 831	538	538	569	(31)	-5%	6 831
% increase	4		7,5%	7,5%						7,5%
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages		4 301	5 086	5 086	358	358	424	(66)	-16%	5 086
Pension and UIF Contributions		202	274	274	19	19	23	(4)	-19%	274
Medical Aid Contributions		78	120	120	7	7	10	(3)	-26%	120
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		183	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		322	418	418	31	31	35	(4)	-11%	418
Cellphone Allowance		194	257	257	18	18	21	(3)	-16%	257
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	0	(0)	-23%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 279	6 155	6 155	432	432	513	(80)	-16%	6 155
% increase	4		16,6%	16,6%						16,6%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		90 906	108 945	108 945	7 568	7 568	9 079	(1 511)	-17%	108 945
Pension and UIF Contributions		14 411	17 518	17 518	1 308	1 308	1 460	(152)	-10%	17 518
Medical Aid Contributions		4 938	7 144	7 144	449	449	595	(146)	-25%	7 144
Overtime		5 035	5 912	5 912	408	408	493	(85)	-17%	5 912
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 748	7 479	7 479	571	571	623	(53)	-8%	7 479
Cellphone Allowance		329	351	351	27	27	29	(2)	-7%	351
Housing Allowances		598	365	365	26	26	30	(5)	-15%	365
Other benefits and allowances		6 039	6 876	6 876	528	528	573	(45)	-8%	6 876
Payments in lieu of leave		1 738	1 297	1 297	108	108	108	-	-	1 297
Long service awards		504	562	562	47	47	47	-	-	562
Post-retirement benefit obligations	2	1 343	1 507	1 507	126	126	126	-	-	1 507
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		481	523	523	43	43	44	(1)	-2%	523
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		133 071	158 478	158 478	11 208	11 208	13 206	(1 999)	-15%	158 478
% increase	4		19,1%	19,1%						19,1%
Total Parent Municipality		144 704	171 464	171 464	12 178	12 178	14 289	(2 110)	-15%	171 464

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	629	6 538	–		6 538	–		
August	2 226	3 237	6 538	–		13 077	–		
September	1 184	1 807	6 538	–		19 615	–		
October	3 958	10 254	6 538	–		26 153	–		
November	(1 027)	7 860	6 538	–		32 691	–		
December	2 262	4 962	6 538	–		39 230	–		
January	69	1 226	6 538	–		45 768	–		
February	4 596	4 591	6 538	–		52 306	–		
March	5 254	22 045	6 538	–		58 844	–		
April	3 003	8 495	6 538	–		65 383	–		
May	8 043	7 061	6 538	–		71 921	–		
June	24 184	6 292	6 538	–		78 459	–		
Total Capital expenditure	53 751	78 459	78 459	–					

The Municipality has an adjusted capital budget of R 78.459 million. Capital expenditure has yet to commence as procurement processes are still ongoing. No commitments are on the system. Improvement will be seen throughout the year.

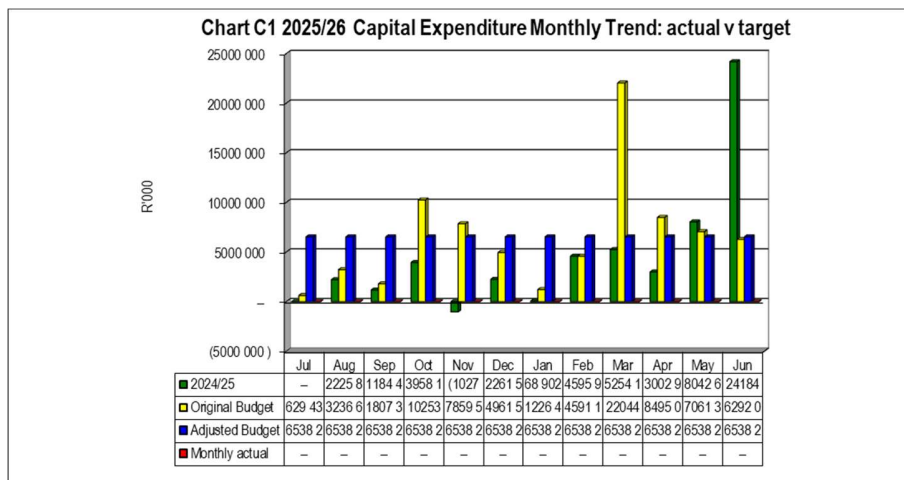


Figure 19: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

Table 19: SC13a Capital Expenditure on New Assets by Asset Class

WC012 Cederberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		24 332	37 369	37 369	-	-	3 114	3 114	100,0%	37 369
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 200	1 200	-	-	100	100	100,0%	1 200
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	1 200	1 200	-	-	100	100	100,0%	1 200
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2 000	2 000	-	-	167	167	100,0%	2 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	2 000	2 000	-	-	167	167	100,0%	2 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		8 769	20 183	20 183	-	-	1 682	1 682	100,0%	20 183
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		5 413	1 739	1 739	-	-	145	145	100,0%	1 739
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 356	18 444	18 444	-	-	1 537	1 537	100,0%	18 444
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		15 563	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		15 563	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	13 986	13 986	-	-	1 165	1 165	100,0%	13 986
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	8 696	8 696	-	-	725	725	100,0%	8 696
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	5 290	5 290	-	-	441	441	100,0%	5 290
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	4 883	13 786	13 786	-	-	1 149	1 149	100,0%	13 786
Community Facilities	4 883	13 786	13 786	-	-	1 149	1 149	100,0%	13 786
Halls	4 883	13 786	13 786	-	-	1 149	1 149	100,0%	13 786
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-

<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		997	950	950	-	-	79	79	100,0%	950
Computer Equipment		997	950	950	-	-	79	79	100,0%	950
<u>Furniture and Office Equipment</u>		360	180	180	-	-	15	15	100,0%	180
Furniture and Office Equipment		360	180	180	-	-	15	15	100,0%	180
<u>Machinery and Equipment</u>		2 243	1 875	1 875	-	-	156	156	100,0%	1 875
Machinery and Equipment		2 243	1 875	1 875	-	-	156	156	100,0%	1 875
<u>Transport Assets</u>		7 623	1 970	1 970	-	-	164	164	100,0%	1 970
Transport Assets		7 623	1 970	1 970	-	-	164	164	100,0%	1 970
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	40 439	56 130	56 130	-	-	4 677	4 677	100,0%	56 130

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

WC012 Cederberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		5 116	1 750	1 750	-	-	146	146	100,0%	1 750
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		1 100	1 750	1 750	-	-	146	146	100,0%	1 750
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		1 100	1 750	1 750	-	-	146	146	100,0%	1 750
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		4 016	-	-	-	-	-	-		-
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		3 913	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		103	-	-	-	-	-	-		-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites		-	-	-	-	-	-	-		-
Waste Transfer Stations		-	-	-	-	-	-	-		-
Waste Processing Facilities		-	-	-	-	-	-	-		-
Waste Drop-off Points		-	-	-	-	-	-	-		-
Waste Separation Facilities		-	-	-	-	-	-	-		-
Electricity Generation Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		-
Rail Structures		-	-	-	-	-	-	-		-
Rail Furniture		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		-
Piers		-	-	-	-	-	-	-		-
Revetments		-	-	-	-	-	-	-		-
Promenades		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-

Community Assets	-	1 200	1 200	-	-	100	100	100,0%	1 200
Community Facilities	-	1 200	1 200	-	-	100	100	100,0%	1 200
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	1 200	1 200	-	-	100	100	100,0%	1 200
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-

<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	5 116	2 950	2 950	-	-	246	246	100.0%	2 950

Table 21: SC13c Expenditure on Repairs and Maintenance by Asset Class

WC012 Cederberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		16 986	21 997	21 997	1 022	1 022	1 833	812	44,3%	21 997
Roads Infrastructure		8 536	10 004	10 004	647	647	834	187	22,4%	10 004
Roads		6 694	7 794	7 794	642	642	649	7	1,1%	7 794
Road Structures		1 842	2 210	2 210	5	5	184	180	97,5%	2 210
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		667	712	712	-	-	59	59	100,0%	712
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		601	712	712	-	-	59	59	100,0%	712
Attenuation		66	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 575	2 625	2 625	7	7	219	211	96,7%	2 625
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 575	2 625	2 625	7	7	219	211	96,7%	2 625
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 226	1 270	1 270	3	3	106	103	97,2%	1 270
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		24	400	400	-	-	33	33	100,0%	400
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 201	870	870	3	3	73	69	95,8%	870
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 859	6 401	6 401	358	358	533	176	32,9%	6 401
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		4 738	5 591	5 591	358	358	466	108	23,2%	5 591
Waste Water Treatment Works		121	810	810	-	-	68	68	100,0%	810
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		124	985	985	6	6	82	76	92,3%	985
Landfill Sites		124	985	985	6	6	82	76	92,3%	985
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	8 319	10 206	10 206	581	581	851	269	31,7%	10 206
Community Facilities	6 852	8 545	8 545	506	506	712	206	29,0%	8 545
Halls	729	1 247	1 247	43	43	104	61	58,4%	1 247
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	5	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	6 117	7 297	7 297	462	462	608	146	24,0%	7 297
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 467	1 661	1 661	75	75	138	63	45,5%	1 661
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 467	1 661	1 661	75	75	138	63	45,5%	1 661
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	554	1 183	1 183	0	0	99	98	99,5%	1 183
Operational Buildings	554	1 183	1 183	0	0	99	98	99,5%	1 183
Municipal Offices	554	1 183	1 183	0	0	99	98	99,5%	1 183
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-

<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		122	210	210	-	-	18	18	100,0%	210
Computer Equipment		122	210	210	-	-	18	18	100,0%	210
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		4	587	587	-	-	49	49	100,0%	587
Machinery and Equipment		4	587	587	-	-	49	49	100,0%	587
<u>Transport Assets</u>		5 059	5 015	5 015	248	248	418	170	40,6%	5 015
Transport Assets		5 059	5 015	5 015	248	248	418	170	40,6%	5 015
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	31 044	39 198	39 198	1 851	1 851	3 267	1 415	43,3%	39 198

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

2.9 Other supporting documents

Cederberg Local Municipality	
Bank Reconciliation	
JULY 2025	
	Amount
Bank Statement Balance	13 677 708,74
72194774	-
72194480	0,00
82163324	13 519 986,72
32630263	157 722,02
Cashbook Balance	10 193 704,14
39999010203	-
39999010204	-
39999010301	372 098,52
39999010302	-85 351,47
39999010303	-
39999010305	-1 228,00
39999010701	9 645 704,34
39999010702	652 974 002,35
39999010703	-652 530 144,06
39999010704	681 287,73
39999010705	-820 215,69
39999010802	-8 383,20
39999010805	-34 066,38
39999010902	47 064,74
39999010905	-47 064,74
Difference	3 484 004,60
Reconciling Items	
	Difference
Cashier Receipts	308 410,49
Bank Deposits	-14 682,42
Outstanding EFT Payments	1 339 593,73
Post Office	9 619,69
Wages, Salaries and Council	2 681 999,37
Other	-840 936,26
	3 484 004,60
Unreconciled Difference	-0,00

Figure 20: Bank Reconciliation

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

I, R. De Ridder, the Municipal Manager of Cederberg Municipality, hereby certify that –

(Mark as appropriate)

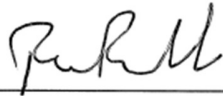
- ☒ The monthly budget statement
- ☐ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ Mid- year budget and performance assessment

For the month of July 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

R. De Ridder

Acting Municipal Manager of Cederberg Municipality – WC012

Signature



Date: 2025-08-14