

CEDERBERG MUNICIPALITY

MONTHLY BUDGET STATEMENT

AUGUST 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 August 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	505 431 290,20	514 609 788,00	514 609 788,00	34 831 500,62	103 434 959,42	85 768 296,00	17 666 663,42	20,60%
Total Operating Expenditure	474 325 114,17	514 019 873,00	514 019 873,00	41 328 468,85	72 137 054,21	85 670 018,00	- 13 532 963,79	-15,80%
<i>Surplus/(Deficit)</i>	31 106 176,03	589 915,00	589 915,00	- 6 496 968,23	31 297 905,21	98 278,00	31 199 627,21	31746%
Capital Transfers and Subsidies (Monetary allocations)	37 780 985,39	39 848 176,00	39 848 176,00	-	-	6 641 366,00	- 6 641 366,00	-100,00%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	-
<i>Surplus/(Deficit) for the year</i>	68 887 161,42	40 438 091,00	40 438 091,00	- 6 496 968,23	31 297 905,21	6 739 644,00	24 558 261,21	364,39%
Total Capital Expenditure	53 751 410,28	78 459 243,00	78 459 243,00	152 422,78	152 422,78	13 076 546,00	- 12 924 123,22	-98,83%

The actuals for operating revenue and expenditure were above and below YTD budget respectively. Variances for revenue was 20.60% above, whilst the variance for operating expenditure was 15.08% below YTD budget.

The operating revenue realised is R 17.667 million above YTD budget while operating expenditure was R 13.533 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 12.924 million below YTD budget. The approved budget is R78.459 million and R 152 thousand 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 August 2025.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	152 838	168 694	168 694	15 673	31 933	28 116	3 817	13,58%	168 694
Service charges - Water	32 696	34 221	34 221	2 419	4 930	5 703	(773)	-13,55%	34 221
Service charges - Waste Water Management	15 823	15 309	15 309	1 390	2 868	2 552	317	12,42%	15 309
Service charges - Waste management	14 604	14 318	14 318	1 265	2 580	2 386	193	8,10%	14 318
Sale of Goods and Rendering of Services	5 318	4 781	4 781	538	1 110	797	313	39,30%	4 781
Agency services	4 012	4 171	4 171	352	738	695	42	6,09%	4 171
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 362	7 265	7 265	579	1 131	1 211	(80)	-6,57%	7 265
Interest earned from Current and Non Current Assets	9 619	7 788	7 788	62	960	1 298	(338)	-26,01%	7 788
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 070	781	781	79	134	130	4	3,10%	781
Licence and permits	-	-	-	-	-	-	-	0,00%	-
Operational Revenue	595	411	411	102	224	68	155	226,70%	411
Non-Exchange Revenue									
Property rates	74 997	76 578	76 578	6 257	17 811	12 763	5 048	39,55%	76 578
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	56 370	45 587	45 587	5 359	5 367	7 598	(2 231)	-29,36%	45 587
Licence and permits	2	2	2	2	0	0	0	-40,73%	2
Transfers and subsidies - Operational	107 443	109 882	109 882	-	32 127	18 314	13 814	75,43%	109 882
Interest	4 500	4 743	4 743	382	764	791	(26)	-3,34%	4 743
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 863	5 431	5 431	375	757	905	(148)	-16,38%	5 431
Gains on disposal of Assets	1 428	400	400	-	-	67	(67)	-100,00%	400
Other Gains	12 889	14 248	14 248	-	-	2 375	(2 375)	-100,00%	14 248
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	505 431	514 610	514 610	34 832	103 435	85 768	17 667	20,60%	514 610

Service charges: There are YTD variances on three of the service charges categories. This is in the process of being investigated as an issue has been identified on the allocation codes.

Sale of Goods and Rendering of Services: This category is 39.3% above YTD budget due to more than expected revenue from specially building plan fees & camping fees.

Interest earned from Current and Non Current Assets: The variance is 26.01% above YTD budget. This is due to interest that was only capitalized on 01 September due to the 31st falling on a Sunday. No transactions take place at Standard Bank on a Sunday.

Property rates: This variance is due to the annual billing of property rates.

Fines, penalties and forfeits: the category is 29.36% below YTD budget. This is expected to increase throughout the course of the year.

Transfers and subsidies – Operational: The variance is mostly due to the receipt of the Equitable Share. This will be addressed in the budget cycle.

Operational Revenue (Non-Exchange): This relates directly to service charges and is in the process of being investigated.

Gains on disposal of Assets: No transactions yet

Other Gains: No transactions yet

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) - M02 August									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	138 386	164 632	164 632	11 626	23 266	27 439	(4 172)	-15,21%	164 632
Remuneration of councillors	6 355	6 831	6 831	538	1 077	1 139	(62)	-5,42%	6 831
Bulk purchases - electricity	124 217	141 209	141 209	16 142	23 970	23 535	435	1,85%	141 209
Inventory consumed	13 314	14 186	14 316	1 473	1 672	2 431	(759)	-31,20%	14 316
Debt impairment	66 019	52 790	52 790	4 402	8 801	8 798	3	0,04%	52 790
Depreciation and amortisation	33 693	33 534	33 534	2 502	5 005	5 589	(584)	-10,46%	33 534
Interest	13 535	12 415	12 415	904	1 808	2 069	(261)	-12,62%	12 415
Contracted services	40 502	45 175	44 817	2 110	2 432	7 274	(4 841)	-66,56%	44 817
Transfers and subsidies	164	750	750	-	6	125	(119)	-95,60%	750
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	35 149	40 037	40 266	1 630	4 100	6 862	(2 762)	-40,25%	40 266
Losses on Disposal of Assets	-	400	400	-	-	67	(67)	-100,00%	400
Other Losses	2 989	2 060	2 060	-	-	343	(343)	-100,00%	2 060
Total Expenditure	474 325	514 020	514 020	41 328	72 137	85 670	(13 533)	-15,80%	514 020

Employee related costs: The variance is due to the vacancies budgeted which have not been filled yet.

Inventory consumed: The variance is 31.2% below YTD budget mostly due to procurement of goods that still needs to take place. This is expected to increase during the year.

Contracted services: This is 66.56% below YTD budget. Bulk of the variance can be contributed to expenditure still to be incurred for the last phase of the INEP project.

Transfers and subsidies: This is based on demand. The tourism funds are only payable next calendar year.

Operational costs: Various line items are still under YTD budget, bulk of it can however be contributed to fees still to be incurred on the regional waste facility as well as the housing projects.

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	152 423	0,39%
Total	78 459 243	152 423	0,19%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is currently at 0.19% 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 4.05 months and the current ratio to 1.97:1.

1.3.2.5 Collection Rate



Collection Rate Assessment					
Total Aggregate Collection		2.August - Reporting for July in August			
		Billing For July	Collection in August	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	28 149 622	20 912 997	7 236 625	74%
2.Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!
3.Collection: Property Rates		11 290 799	5 418 898	5 871 901	48%
4.Total average collection: Electricity (Municipal supplied areas)		10 536 147	10 310 963	225 184	98%
5.Total average collection: Water		2 537 052	2 453 048	84 005	97%
6.Total average collection: Wastewater		1 505 308	1 195 628	309 680	79%
7.Total average collection: Refuse		1 374 408	1 032 841	341 567	75%
8. 7.Total average collection: Interest		905 909	501 621	404 288	55%

Figure 2: Collection Rate

The collection rate is 90% for Quarter 1. The cumulative collection rate is 84.85% 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 their outstanding account. 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	YTD Aug 2025
1 Capital expenditure to Total expenditure	10% - 20%	10,3%	0,0%	0,2%
2 Repairs and maintenance to PPE	8%	2,1%	0,0%	0,3%
3 Annual collection rate	95%	92,5%	77,1%	84,9%
4 Bad debts written off vs bad debt provision	100%	13,4%	0,0%	0,1%
5 Net debtors days	30 days	40	62	26
6 Cash/Cost coverage ratio	1 - 3 months	3,01	5,02	4,05
7 Current ratio	1.5 - 2:1	1,79	2,14	1,97
8 Capital cost as % of total operating expenditure	6% - 8%	1,0%	0,0%	0,0%
9 Debt (total borrowings) as a % of Revenue	< 45%	0,1%	0,7%	0,5%
10 Net operating surplus margin	0%	8,3%	55,1%	30,3%
11 Electricity distribution losses	7% - 10%	5,77%	Annual Ratio	
12 Water distribution losses	15% - 30%	39,19%	Annual Ratio	
13 Revenue growth %	CPI	11,82%	Annual Ratio	
14 Revenue growth % excl capital grants	>5%	4,04%	Annual Ratio	
15 Creditors payment period	30 days	62	132	50
16 Irregular, fruitless and wasteful unauthorised exp.	0%	2,49%	Annual Ratio	
17 Remuneration as % of total operating expenditure	25% - 40%	31,3%	39,5%	33,7%
18 Contracted services as a % of total operating expenditure	2% - 5%	8,1%	1,0%	3,4%
19 Capital budget implementation indicator	95% - 100%	73,1%	0,0%	1,2%
20 Operating expenditure budget implementation indicator	95% - 100%	89,7%	71,9%	84,2%
21 Operating revenue budget implementation indicator	95% - 100%	97,7%	160,0%	120,6%
22 Billed revenue budget implementation indicator	95% - 100%	100,3%	126,5%	115,3%

Figure 3: Monthly Ratios

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

1.3.3 Compliance in terms of Municipal Debt Relief

1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly		
<div><div>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</div></div>		
Municipality Self-Assessment		
Certificate of Compliance: Municipal Debt Relief Conditions for Application		
Period		Aug 25
National Financial Year		2024/25
Demarcation Code of Municipality being assessed		WC012
District		West Coast
Demarcation Description		Cederberg
I, Mr G.F. Matthysse, 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 – (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)? Note - refer condition 6.12.2	Yes
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://uploadportal.treasury.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
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New award" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application).	Yes
6.3.2	- 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://uploadportal.treasury.gov.za/ ?	Yes
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	Select
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	Yes
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
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	- 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	- If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT/NT must assess whether the existing FRP incorporates all the relevant MTREF. If not, the FRP must be amended.	NA
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)? Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.	NA
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7- Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations 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-laws and budget related policies that:	
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
6.6.2	- the municipality disconnects electricity 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? Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer to ensure a minimum supply of waste water.	No
6.6.4	- if the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity and water limits of 50kWh/electricity and 6 kilolitres water, respectively? Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.	Yes
6.7	Supporting evidence: 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 levies charges –	
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter – demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not at end of quarter
Note: Although the income and expenses for electricity (MFMA Circular No. 102) is a 10 per cent threshold, municipalities under the debt relief approval will be exempted for the first two years from complying with this norm.		

Notes/Comments

Invoices received for June & July. Paid 25 August 2025

The municipality has completed the consolidation exercise for all business and residential properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.

The Municipality does not have by-laws 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 saukury 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 smart meters has commenced. The smart 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 R2.5m from PT to continue the roll-out of the project. The Municipality will prioritise the full implementation of an anti-water meters to its indigent database. Indigents are limited to the National Limit for FBS of 6kl and 50kWh. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.

The cumulative collection rate is 84.9% and the collection rate for August was 74%. The Quarterly collection rate is 90%.

20	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:		
21	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 6.7.1;	not yet the end of a quarter	
22	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 area(s)?	not yet the end of a quarter	
23	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	
24	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 should be completed by end of Oct 2025 and is currently in public participation phase.
25	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	
26	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
27	6.8	Municipality's Completeness of the revenue base –		
28	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.
29	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement	No	
30	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. 53, 58, 107 and 108) to the upload portal on https://gvluploadportal.treasury.gov.za/ ?	Yes	
31	6.9	Monitor and report on implementation –		
32	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	
33	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	6.9.1 = Yes	
34	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	
35	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://gvluploadportal.treasury.gov.za/ ?	No FRP	
36	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:		
37	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	
38	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://gvluploadportal.treasury.gov.za/ ? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	Yes	
39	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of	No	
40	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. 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 approved as envisaged in MFMA section 66, short term borrowing, including making use of an overdraft) for its own ongoing purposes and not considered within the ambit of this condition.	No	
41	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
42	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	
43	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(2).	Yes	The Municipality meets its commitments to pay Eskom Accounts & Bulk Water Accounts
44	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. Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	Yes	
45	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? Note: In applying for Municipal Debt Relief as set-out in paragraph 5 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief is required to comply with any condition of the NERSA License to supply to NERSA to ensure the municipality's license is valid in terms of section 5 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be provided by the relevant province for reporting on external mechanism as envisaged in Chapter 2 of the National Treasury's 2020/21, 2021/22, 2022/23, 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements. In terms of the conditions of government's debt support for Eskom, Eskom will only agree to release its credit control and debt collection systems data in relation to the municipality's license. Debt are the subject of Municipal Debt Relief, etc.	No	


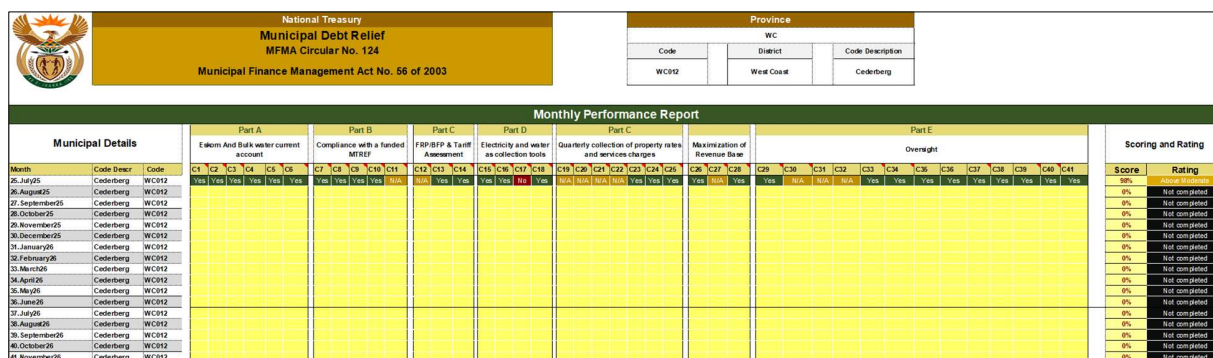
PT: HOD/ NT / MM Name:	MR G.F. MATTHESE
Signature of HOD/ NT/ MM:	
Date:	12 SEPTEMBER 2025

Figure 4: Municipal Compliance Certificate Municipal Debt Relief

[illegible]

1.3.3.3 Western Cape Provincial Treasury Debt Relief 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 July 2025.

[illegible]

19

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	No. Of Wards	
Municipal Finance Management Act No. 56 of 2003				WC012		Cederberg	2008	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	48 089 029	41 338 880	4 850 149	86%		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
2 Collection: <u>paid</u> Eskom supplied areas	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
3 Collection: <u>Property Rates</u>	16 866 070	10 782 410	6 072 660	64%		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
4 Total average collection: Electricity (Municipal supplied areas)	19 508 074	20 013 917	(505 843)	103%		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
5 Total average collection: <u>Water</u>	2 694 230	5 141 697	(2 447 468)	191%		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
6 Total average collection: <u>Wastewater</u>	2 797 729	2 302 389	495 340	86%		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
7 Total average collection: <u>Refuse</u>	2 494 045	2 116 170	377 875	85%		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
8 Total average collection: <u>Interest</u>	1 718 621	951 342	767 279	55%		-	-	-	#DIV/0!		-	-	-	#DIV/0!	

Figure 8: Collection Rate per Quarter

Collection Rate Assessment						
Total Aggregate Collection			2.August - Reporting for July in August			
			Billing For July	Collection in August	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary		28 149 622	20 912 997	7 236 625	74%
2.Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!	
3.Collection: Property Rates		11 290 799	5 418 898	5 871 901	48%	
4.Total average collection: Electricity (Municipal supplied areas)		10 536 147	10 310 963	225 184	98%	
5.Total average collection: Water		2 537 052	2 453 048	84 005	97%	
6.Total average collection: Wastewater		1 505 308	1 195 628	309 680	79%	
7.Total average collection: Refuse		1 374 408	1 032 841	341 567	75%	
8. 7.Total average collection: Interest		905 909	501 621	404 288	55%	
Complete This Section			Quarter 1 Performance Per Ward			
			2.August			
Services	Electricity Supplier	Ward Name & Number	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	2 262 713	896 371	1 366 342	40%
Electricity			-	-	-	#DIV/0!
Water			503	503	0,00	100%
Refuse			3 507	32 551	0	928%
Waste Water			9 988	3 045	6 944	30%
Interest			76 530	164 415	0	215%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	1 405 811	577 430	828 381	41%
Electricity			4 136 269	4 171 727	0	101%
Water			694 818	836 556	0	120%
Refuse			313 026	230 126	82 900	74%
Waste Water			379 273	331 045	48 228	87%
Interest			100 388	(3 637)	104 024	-4%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	2 420 056	1 379 131	1 040 925	57%
Electricity			5 159 139	5 099 316	59 823	99%
Water			829 140	771 058	58 082	93%
Refuse			498 053	367 289	130 765	74%
Waste Water			588 575	489 122	99 453	83%
Interest			262 268	127 390	134 878	49%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	1 471 989	687 948	784 041	47%
Electricity			262 093	208 601	53 492	80%
Water			315 526	254 779	60 747	81%
Refuse			217 549	135 238	82 311	62%
Waste Water			220 722	122 445	98 276	55%
Interest			199 200	89 810	109 391	45%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	2 394 868	1 269 105	1 125 762	53%
Electricity			976 113	830 869	145 244	85%
Water			694 463	585 232	109 231	84%
Refuse			330 372	266 121	64 251	81%
Waste Water			289 615	238 221	51 394	82%
Interest			179 397	115 733	63 664	65%
Property Rates Tax	Eskom supplied	Ward 6	1 335 361	608 912	726 450	46%
Electricity			2 532	450	2 082	18%
Water			2 602	4 919	0	189%
Refuse			11 901	1 516	10 385	13%
Waste Water			17 136	11 749	5 386	69%
Interest			88 125	7 910	80 215	9%

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		Select Current Financial Year		Select Year Monitored												
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12	
Indigent Household service targets	1																	
Water: (Include All Indigent households also in Eskom supplied areas)																		
Indigent HH's with piped water inside dwelling						1 629	1 960											
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	1 960	-	-	-	-	-	-	-	-	-	-	-
Indigent HH's using public tap (< min service level)	3																	
Indigent HH's with other water supply (< min service level)	4																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	-	-	-	-	1 629	1 960	-	-	-	-	-	-	-	-	-	-	-
Status of Water meters:																		
Number of Indigent HH's with prepaid Water																		
Number of Indigent HH's with conventional metered Water						1 448	1 773											
Number of Indigent HH's NOT metered currently - Water																		
Number of Indigent HH's with NO Water supply - No metering	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	10	-	-	-	-	1 448	1 773	-	-	-	-	-	-	-	-	-	-	-
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 kilolitre	11																	
Energy: (Include All Indigent households also in Eskom supplied areas)																		
Indigent HH's with Electricity (at least min service level)																		
Indigent HH's with Electricity - prepaid (min service level)																		
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indigent HH's with Electricity (< min service level)																		
Indigent HH's with Electricity - prepaid (< min service level)						984	1 578											
Indigent HH's with other energy sources																		
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	5	-	-	-	-	986	1 580	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	-	-	-	-	986	1 580	-	-	-	-	-	-	-	-	-	-	-
Status of Electricity meters:																		
Number of Indigent HH's with prepaid Electricity																		
Number of Indigent HH's with conventional metered Electricity						984	1 578											
Number of Indigent HH's NOT metered currently - Electricity						2	-											
Number of Indigent HH's with other energy sources - No metering	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	12	-	-	-	-	986	1 578	-	-	-	-	-	-	-	-	-	-	-
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	1 773											
Electricity/other energy (50kwh per household per month)						984	1 578											
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 service provided per household (ALL Households)																		
Property rates (R value threshold)																		
Water (kilolitre per household per month)						6	6											
Sanitation (kilolitre per household per month)						245	245											
Sanitation (Rand per household per month)						50	50											
Electricity (kwh per household per month)						240	240											
Refuse (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 MFPA)	14(a)																	
PSI Category - Property rates (tariff adjustment) (impermissible values per section 17 of MFPA)	14(b)																	
Additional Subsidies - Property rates - exemptions, reductions and rebates in excess of section 17 of MFPA	14(c)																	
Water (in excess of 6 kilolitre per indigent household per month)	15																	
Sanitation (in excess of free sanitation service to indigent households)	16																	
Electricity/other energy (in excess of 50 kwh per indigent household per month)																		
Refuse (in excess of one removal a week for indigent households)																		
Municipal Housing - rental rebates	6																	
Housing - top structure subsidies																		
Other																		
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Figure 10: Indigents information per month

1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2021/2022					
Reconciliation Period	Quarter 1					
Reconciliation Overview						
High Level Reconciliation						
Property 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	-
	10651	10651	0	9 540 622 000,00	9 540 622 000,00	-
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	2 983 990	3 022 158	- 38 168	8 951 969,68	9 066 473,40	- 114 503,72
Industrial	7 515	7 515	- 0	22 544,81	22 545,12	- 0,31
Business and Commercial	1628 331	1552 807	75 523	4 884 992,26	4 658 422,47	226 569,79
Agricultural	1378 441	1086 659	291 782	4 135 323,05	3 259 977,84	875 345,21
Mining	-	-	-	-	-	-
State Owned for Public Purpose	404 363	404 368	- 5	1213 088,57	1213 104,69	- 16,12
PSI	16 154	19 187	- 3 033	48 462,69	57 561,48	- 9 098,79
PBO	3 667	3 210	456	11000,51	9 631,47	1369,04
Multi Use	-	-	-	-	-	-
Vacant	245 756	174 036	71 719	737 266,61	522 109,02	215 157,59
POW	-	-	-	-	-	-
Municipal	-	5 943	- 5 943	-	17 827,59	- 17 827,59
Other	-	5 815	- 5 815	-	17 446,08	- 17 446,08
Total	R6 668 216,06	R6 281 699,72	R386 516,34	20 004 648,18	18 845 099,16	1 159 549,02

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 variance as compared with the GV.	Revenue		No action required	Completed	Once off billing done	Billing Report	In Place and Archived	2025/09/12	-45912	
2	Indigents		The census tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	NT	31/12/2025	NT should assist on this matter	Not Yet Started	To report to NT	Ass. num 279000	In Place and Archived	2025/09/12	#VALUE!	
3	Affordable housing		Most of the properties will not be billed by the municipality on monthly basis, due to once off billing done at the beginning of the year.	Revenue		No action required	Completed	Once off billing done	Billing report	In Place and Archived	2025/09/12	-45912	
4			The census tool do not provide the rebates offered to different consumers as per the policy.	NT	31/12/2025	NT to work with the tool to assist the municipality in capture the different rebates offered.	Ongoing Activity	The tool should allow the municipalities to capture the rebates offered	Billing Report	In Place and Archived	2025/09/12	#VALUE!	
5											2025/09/12	-45912	
6											2025/09/12	-45912	
7											2025/09/12	-45912	
8											2025/09/12	-45912	
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 census tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	NT	31/12/2025	NT to work with the municipality to capture the rebates offered to the consumers, as possible.	Not Yet Started	NT to assist	customer with Ass. num 379785	Not Yet Started	2025/09/12	#VALUE!	
2							Ongoing Activity			Select From Drop Down	2025/09/12	-45912	
Long Term Goal /Planned/Deliverables /Key Achievements Mapping Dashboard													
Ref	RFA	Details	Comments										
1	Primary Keys	GPS /SSG Coordinates are the Ideal -Where these are not feasible then an internally generated Property ID unique to each Property Must be used in the Approved Gv and System											
2	Properties Under	Properties in Registered in the Name of the Municipality Must be categorised as Municipal in the Approved GV											
3	Property Category	The Approved GV must Possess only those Property Categories That are Defined in the MPRA											
4	Property Category	The System Must Reflect the Approved GV Property Categories as is, the Subcategories can then be used in other columns											
5	Approved GV	To include a Column for indicating State Owned Properties											
6	Approved GV	To include a Column for indicating State Owned Properties											
7	Approved GV	To include a Column for indicating State Owned Properties											

Figure 12: Property Rates Variances Action Plan

1.3.3.7 Reconciliation of payments to Bulk Suppliers

Payment per mSCOA Data String M02								
Payment per mSCOA Data Strings						9 004 242,08		
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 10 September 2025
6627012482	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2025	2 833 665,66	M02	M02 String
6779486465	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	6 527 327,99	M02	M02 String
8260124924	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2024	1 024 104,42	M02	M02 String
9571810478	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	6 959 913,88	M02	M02 String
5633644454	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2025	633 544,38	M02	M02 String
8774598833	Eskom	Bulk Purchases	29-07-2025	28-08-2025	21-08-2025	4 275,40	M02	M02 String
5421499776	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	10 586,91	M02	M02 String
8774598833	Eskom	Bulk Purchases	02-09-2025	02-10-2025	04-09-2025	2 616,55	M02	M02 String
6829354180	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	25 670,27	M02	M02 String
5421499776	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	9 303,64	M02	M02 String
						18 031 009,10		
Difference						9 026 767,02		
The above items are included in the mSCOA string as payments made in August 2025. The invoices however, represents outstanding amounts for both 2024-2025 and 2025-2026. The full amount as reflected on the invoice is reported in here, whilst the string will only reflect payment towards 2025-2026 account.								
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Month	Month end: 10 September 2025
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
9622581180	Eskom	Bulk Purchases	25-07-2025	19-08-2025	14-08-2025	10 741,85	M01	Internal Usage not included in string
6983620040	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	17 633,29	M01	Internal Usage not included in string
5710236842	Eskom	Bulk Purchases	16-07-2025	15-08-2025	14-08-2025	85 849,93	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
9251775291	Eskom	Bulk Purchases	11-08-2025	10-09-2025	04-09-2025	159 217,47	M02	Internal Usage not included in string
6897791850	Eskom	Bulk Purchases	20-08-2025	15-09-2025	08-09-2025	2 088,77	M02	Internal Usage not included in string
7460413421	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	2 088,77	M02	Internal Usage not included in string
						915 254,72		

The reconciliation above includes payments made for provisions of June expenditure, the difference is attributed to the provisions. The table above indicates the Bulk Current Account Reconciliation statement for August 2025 to mSCOA data string uploaded.

Figure 13: mSCOA Reconciliation

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:												
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	mSCOA	Month	Comment
1	6627012482	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2025	2 833 665.66	2 833 665.66	-		M01	M02 String
2	677948465	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	6 527 327.99	6 527 327.99	-		M01	M02 String
3	8260124924	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2024	1 024 104.42	1 024 104.42	-		M01	M02 String
4	9571810478	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	6 959 913.88	6 959 913.88	-		M01	M02 String
5	9633844454	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2025	633 544.38	633 544.38	-		M01	M02 String
6	5001886097	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	1 406.25	1 406.25	-		M01	Internal Usage not included in string
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	180 170.23	180 170.23	-		M01	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	15-07-2025	14-08-2025	07-08-2025	366 914.04	366 914.04	-		M01	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	6 486.87	6 486.87	-		M01	
12	9003055662	Eskom	Bulk Purchases	16-07-2025	15-08-2025		-8 770.02		-8 770.02		M01	Account in credit
13	9581081208	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	2 673.36	2 673.36	-		M01	Internal Usage not included in string
14	6887791850	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	2 439.80	2 439.80	-		M01	Internal Usage not included in string
15	8026469644	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	13 443.05	13 443.05	-		M01	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	04-07-2025	29-07-2025		-10 729.92		-10 729.92		M01	Account in credit
17	9782412008	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	52 403.12	52 403.12	-		M01	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	3 210.88	3 210.88	-		M01	Internal Usage not included in string
19	9622581180	Eskom	Bulk Purchases	25-07-2025	19-08-2025	14-08-2025	10 741.85	10 741.85	-		M01	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	17 633.29	17 633.29	-		M01	Internal Usage not included in string
21	5710236842	Eskom	Bulk Purchases	16-07-2025	15-08-2025	14-08-2025	85 849.93	85 849.93	-		M01	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	29 670.27	29 670.27	-		M01	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	9 303.64	9 303.64	-		M01	Internal Usage not included in string
24	8774598833	Eskom	Bulk Purchases	29-07-2025	28-08-2025	21-08-2025	4 275.40	4 275.40	-		M01	M02 String
							9 360 993.65	9 360 993.65	-			
Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:												
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference		Month	Month end: 10 September 2025
1	6627012482	Eskom	Bulk Purchases	25-08-2025	25-09-2025		2 900 571.01		2 900 571.01		M02	Not yet due at reporting date
2	677948465	Eskom	Bulk Purchases	18-08-2025	17-09-2025		7 050 888.60		7 050 888.60		M02	Not yet due at reporting date
3	8260124924	Eskom	Bulk Purchases	18-08-2025	17-09-2025		1 012 413.34		1 012 413.34		M02	Not yet due at reporting date
4	9571810478	Eskom	Bulk Purchases	18-08-2025	17-09-2025		6 904 131.95		6 904 131.95		M02	Not yet due at reporting date
5	9633844454	Eskom	Bulk Purchases	25-08-2025	25-09-2025		686 806.90		686 806.90		M02	Not yet due at reporting date
6	5001886097	Eskom	Bulk Purchases	06-08-2025	01-09-2025						M02	Not yet due at reporting date
7	7039295180	Eskom	Bulk Purchases				Account closed					Account closed
8	9871219263	Eskom	Bulk Purchases				Account closed					Account closed
9	9251775291	Eskom	Bulk Purchases	11-08-2025	10-09-2025	04-09-2025	159 217.47	159 217.47	-		M02	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	14-08-2025	13-09-2025		364 263.86		364 263.86		M02	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	25-08-2025	25-09-2025		6 839.06		6 839.06		M02	Not yet due at reporting date
12	9003055662	Eskom	Bulk Purchases	14-08-2025	13-09-2025		5 710.87		5 710.87		M02	Not yet due at reporting date
13	9581081208	Eskom	Bulk Purchases	20-08-2025	15-09-2025		3 701.57		3 701.57		M02	Not yet due at reporting date
14	6887791850	Eskom	Bulk Purchases	20-08-2025	15-09-2025	08-09-2025	2 088.77	2 088.77	-		M02	Internal Usage not included in string
15	8026469644	Eskom	Bulk Purchases	20-08-2025	15-09-2025		15 130.68		15 130.68		M02	Not yet due at reporting date
16	7486207260	Eskom	Bulk Purchases	06-08-2025	01-09-2025		-7 244.97		-7 244.97		M02	Account in credit
17	9782412008	Eskom	Bulk Purchases	20-08-2025	15-09-2025		36 952.66		36 952.66		M02	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	2 088.77	2 088.77	-		M02	Internal Usage not included in string
19	9622581180	Eskom	Bulk Purchases	27-08-2025	22-09-2025		11 466.90		11 466.90		M02	Not yet due at reporting date
20	6983620040	Eskom	Bulk Purchases	25-08-2025	25-09-2025		19 988.23		19 988.23		M02	Not yet due at reporting date
21	5710236842	Eskom	Bulk Purchases	18-08-2025	17-09-2025		85 215.03		85 215.03		M02	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases	20-08-2025	15-09-2025		29 630.44		29 630.44		M02	Not yet due at reporting date
23	5421499776	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	10 586.91	10 586.91	-		M02	M02 String
24	8774598833	Eskom	Bulk Purchases	02-09-2025	02-10-2025	04-09-2025	2 616.55	2 616.55	-		M02	M02 String
							19 302 064.68	178 586.47	19 123 468.13			
Bulk Purchases Water proof of payment uploaded ito Cir 124 reporting:												
No	Account No:	Contract Acc No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month	
1	22107729	101686231	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025	2 442.25		2 442.25	-	M01
2	22107765	101686271	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 404.07		1 404.07	-	M01
3	22107783	101686308	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025	5 011.99		5 011.99	-	M01
4	22109157	101686931	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025	3 497.26		3 497.26	-	M01
5	22109184	101686971	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 084.82		1 084.82	-	M01
6	22109371	101687121	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025	162.25		162.25	-	M01
7	22107694	101696151	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025	761.69		761.69	-	M01
8	22091807	101681401	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025	5 272.00		5 272.00	-	M01
9	22091825	101681411	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025	3 650.51		3 650.51	-	M01
10	22110797	100258300	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025				-	M01
11	22107738	101696169	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 768.69		1 768.69	-	M01
12	22107747	101696176	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025	218.45		218.45	-	M01
13	22109175	101696231	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025	175.87		175.87	-	M01
								26 053.93	26 053.93	-		
Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month			
1	22107729	101686231	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	04-09-2025	2 442.25		2 442.25	-	M02
2	22107765	101686271	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 404.07		1 404.07	-	M02
3	22107783	101686308	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	04-09-2025	5 011.99		5 011.99	-	M02
4	22109157	101686931	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	04-09-2025	3 497.26		3 497.26	-	M02
5	22109184	101686971	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 084.82		1 084.82	-	M02
6	22109371	101687121	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	04-09-2025	162.25		162.25	-	M02
7	22107694	101696151	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	04-09-2025	761.69		761.69	-	M02
8	22091807	101681401	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	04-09-2025	5 272.00		5 272.00	-	M02
9	22091825	101681411	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	04-09-2025	3 650.51		3 650.51	-	M02
10	22110797	100258300	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	04-09-2025				-	M02
11	22107738	101696169	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 768.69		1 768.69	-	M02
12	22107747	101696176	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	04-09-2025	218.45		218.45	-	M02
13	22109175	101696231	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	04-09-2025	175.87		175.87	-	M02
								26 053.93	26 053.93	-		

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

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

1.3.4 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 - M02 August									
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	6 257	17 811	12 763	5 048	40%	76 578
Service charges	215 962	232 542	232 542	20 746	42 312	38 757	3 555	9%	232 542
Investment revenue	9 619	7 788	7 788	62	960	1 298	(338)	-26%	7 788
Transfers and subsidies - Operational	107 443	109 882	109 882	—	32 127	18 314	13 814	0	109 882
Other own revenue	97 411	87 820	87 820	7 765	10 225	14 637	(4 412)	-30%	87 820
Total Revenue (excluding capital transfers and contributions)	505 431	514 610	514 610	34 832	103 435	85 768	17 667	21%	514 610
Employee costs	138 386	164 632	164 632	11 626	23 266	27 439	(4 172)	-15%	164 632
Remuneration of Councillors	6 355	6 831	6 831	538	1 077	1 139	(62)	-5%	6 831
Depreciation and amortisation	33 693	33 534	33 534	2 502	5 005	5 589	(584)	-10%	33 534
Interest	13 535	12 415	12 415	904	1 808	2 069	(261)	-13%	12 415
Inventory consumed and bulk purchases	137 531	155 395	155 525	17 615	25 642	25 966	(323)	-1%	155 525
Transfers and subsidies	164	750	750	—	6	125	(119)	-96%	750
Other expenditure	144 660	140 463	140 333	8 142	15 333	23 344	(8 010)	-34%	140 333
Total Expenditure	474 325	514 020	514 020	41 328	72 137	85 670	(13 533)	-16%	514 020
Surplus/(Deficit)	31 106	590	590	(6 497)	31 298	98	31 200	31746%	590
Transfers and subsidies - capital (monetary allocations)	37 781	39 848	39 848	—	—	6 641	(6 641)	-100%	39 848
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	68 887	40 438	40 438	(6 497)	31 298	6 740	24 558	364%	40 438
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	68 887	40 438	40 438	(6 497)	31 298	6 740	24 558	364%	40 438
Capital expenditure & funds sources									
Capital expenditure	53 751	78 459	78 459	152	152	13 077	(12 924)	-99%	78 459
Capital transfers recognised	37 781	39 848	39 848	—	—	6 641	(6 641)	-100%	39 848
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	15 970	38 611	38 611	152	152	6 435	(6 283)	-98%	38 611
Total sources of capital funds	53 751	78 459	78 459	152	152	13 077	(12 924)	-99%	78 459
Financial position									
Total current assets	169 737	104 463	104 463		216 138				104 463
Total non current assets	706 070	782 618	782 618		702 475				782 618
Total current liabilities	99 916	86 252	86 252		109 712				86 252
Total non current liabilities	126 729	116 694	116 694		128 441				116 694
Community wealth/Equity	649 161	684 134	684 134		680 459				684 134
Cash flows									
Net cash from (used) operating	99 208	68 308	68 308	2 107	43 642	34 701	(8 942)	-26%	68 308
Net cash from (used) investing	(54 127)	(78 059)	(78 059)	(845)	(1 410)	(3 866)	(2 456)	64%	(78 059)
Net cash from (used) financing	(1 741)	(306)	(306)	40	56	28	(28)	-99%	(306)
Cash/cash equivalents at the month/year end	104 598	37 066	37 066	146 887	146 887	77 986	(68 901)	-88%	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	20 815	15 232	8 061	4 195	3 985	3 459	21 973	82 441	160 161
Creditors Age Analysis									
Total Creditors	19 915	—	4 174	—	—	—	—	1 020	25 110

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August										
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>		158 021	156 426	156 426	6 916	33 072	26 071	7 001	27%	156 426
Executive and council		57 461	57 301	57 301	–	13 105	9 550	3 555	37%	57 301
Finance and administration		100 559	99 125	99 125	6 916	19 967	16 521	3 446	21%	99 125
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		76 870	75 497	75 497	5 797	6 697	12 583	(5 886)	-47%	75 497
Community and social services		11 253	17 681	17 681	38	581	2 947	(2 366)	-80%	17 681
Sport and recreation		3 171	3 205	3 205	400	757	534	223	42%	3 205
Public safety		55 732	46 710	46 710	5 359	5 359	7 785	(2 426)	-31%	46 710
Housing		6 714	7 900	7 900	–	–	1 317	(1 317)	-100%	7 900
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		7 850	12 525	12 525	426	1 001	2 088	(1 087)	-52%	12 525
Planning and development		2 721	3 484	3 484	75	263	581	(317)	-55%	3 484
Road transport		5 129	9 041	9 041	352	738	1 507	(769)	-51%	9 041
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		300 471	310 010	310 010	21 691	62 665	51 668	10 997	21%	310 010
Energy sources		189 144	199 370	199 370	16 016	35 926	33 228	2 698	8%	199 370
Water management		49 924	62 856	62 856	2 679	9 716	10 476	(760)	-7%	62 856
Waste water management		38 774	24 053	24 053	1 582	9 705	4 009	5 696	142%	24 053
Waste management		22 630	23 730	23 730	1 415	7 318	3 955	3 363	85%	23 730
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	543 212	554 458	554 458	34 832	103 435	92 410	11 025	12%	554 458
Expenditure - Functional										
<i>Governance and administration</i>		119 672	132 041	132 041	8 175	17 143	22 007	(4 864)	-22%	132 041
Executive and council		13 521	14 571	14 571	1 070	3 720	2 428	1 291	53%	14 571
Finance and administration		104 949	115 765	115 765	7 013	13 239	19 294	(6 055)	-31%	115 765
Internal audit		1 202	1 705	1 705	92	185	284	(99)	-35%	1 705
<i>Community and public safety</i>		89 350	85 301	85 301	6 520	12 036	14 217	(2 181)	-15%	85 301
Community and social services		9 560	12 785	12 785	813	1 523	2 131	(608)	-29%	12 785
Sport and recreation		12 709	14 664	14 664	1 015	1 917	2 444	(527)	-22%	14 664
Public safety		61 575	52 259	52 259	4 524	8 259	8 710	(451)	-5%	52 259
Housing		5 506	5 593	5 593	169	338	932	(594)	-64%	5 593
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		27 971	33 064	33 064	2 842	4 818	5 511	(693)	-13%	33 064
Planning and development		11 656	14 810	14 810	956	1 690	2 468	(779)	-32%	14 810
Road transport		16 314	18 254	18 254	1 886	3 128	3 042	86	3%	18 254
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		237 332	263 614	263 614	23 792	38 140	43 936	(5 796)	-13%	263 614
Energy sources		154 920	172 961	172 961	17 612	26 737	28 827	(2 090)	-7%	172 961
Water management		33 545	34 007	34 007	2 422	4 253	5 668	(1 415)	-25%	34 007
Waste water management		22 791	28 051	28 051	2 136	4 017	4 675	(658)	-14%	28 051
Waste management		26 075	28 595	28 595	1 622	3 132	4 766	(1 633)	-34%	28 595
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	474 325	514 020	514 020	41 328	72 137	85 670	(13 533)	-16%	514 020
Surplus/ (Deficit) for the year		68 887	40 438	40 438	(6 497)	31 298	6 740	24 558	3,6438514	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) - M02 August										
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		57 461	57 301	57 301	–	13 105	9 550	3 555	37,2%	57 301
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - Financial Administrative Services		96 265	95 972	95 972	6 799	19 804	15 995	3 809	23,8%	95 972
Vote 4 - Community Development Services		13 558	18 822	18 822	94	661	3 137	(2 476)	-78,9%	18 822
Vote 5 - Corporate and Strategic Services		1 921	932	932	45	55	155	(101)	-64,9%	932
Vote 6 - Planning and Development Services		2 721	3 484	3 484	75	263	581	(317)	-54,6%	3 484
Vote 7 - Public Safety		59 822	51 917	51 917	5 724	6 127	8 653	(2 526)	-29,2%	51 917
Vote 8 - Electricity		189 126	199 403	199 403	16 018	35 922	33 234	2 688	8,1%	199 403
Vote 9 - Waste Management		22 630	23 731	23 731	1 415	7 318	3 955	3 362	85,0%	23 731
Vote 10 - Waste Water Management		38 734	24 061	24 061	1 582	9 706	4 010	5 696	142,0%	24 061
Vote 11 - Water		49 926	62 859	62 859	2 679	9 717	10 477	(760)	-7,3%	62 859
Vote 12 - Housing		6 714	7 900	7 900	–	–	1 317	(1 317)	-100,0%	7 900
Vote 13 - Road Transport		1 163	4 870	4 870	–	–	812	(812)	-100,0%	4 870
Vote 14 - Sports and Recreation		3 171	3 205	3 205	400	757	534	223	41,7%	3 205
Total Revenue by Vote	2	543 212	554 458	554 458	34 832	103 435	92 410	11 025	11,9%	554 458
Expenditure by Vote	1									
Vote 1 - Executive and Council		8 998	9 901	9 901	652	2 899	1 650	1 249	75,7%	9 901
Vote 2 - Office of Municipal Manager		11 405	13 126	13 126	974	1 856	2 188	(331)	-15,2%	13 126
Vote 3 - Financial Administrative Services		70 596	74 450	74 450	4 512	8 623	12 408	(3 786)	-30,5%	74 450
Vote 4 - Community Development Services		10 341	12 297	12 297	620	1 327	2 050	(722)	-35,2%	12 297
Vote 5 - Corporate and Strategic Services		25 728	31 566	31 566	2 143	3 673	5 261	(1 588)	-30,2%	31 566
Vote 6 - Planning and Development Services		11 223	13 538	13 538	827	1 635	2 256	(621)	-27,5%	13 538
Vote 7 - Public Safety		65 916	59 313	59 313	4 921	8 912	9 886	(974)	-9,9%	59 313
Vote 8 - Electricity		154 920	172 961	172 961	17 612	26 737	28 827	(2 090)	-7,2%	172 961
Vote 9 - Waste Management		26 075	28 595	28 595	1 622	3 132	4 766	(1 633)	-34,3%	28 595
Vote 10 - Waste Water Management		21 407	26 591	26 591	2 074	3 898	4 432	(534)	-12,0%	26 591
Vote 11 - Water		33 545	34 007	34 007	2 422	4 253	5 668	(1 415)	-25,0%	34 007
Vote 12 - Housing		5 506	5 593	5 593	169	338	932	(594)	-63,8%	5 593
Vote 13 - Road Transport		15 955	17 417	17 417	1 767	2 937	2 903	35	1,2%	17 417
Vote 14 - Sports and Recreation		12 709	14 664	14 664	1 015	1 917	2 444	(527)	-21,6%	14 664
Total Expenditure by Vote	2	474 325	514 020	514 020	41 328	72 137	85 670	(13 533)	-15,8%	514 020
Surplus/ (Deficit) for the year	2	68 887	40 438	40 438	(6 497)	31 298	6 740	24 558	364,4%	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) - M02 August										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		152 838	168 694	168 694	15 673	31 933	28 116	3 817	14%	168 694
Service charges - Water		32 696	34 221	34 221	2 419	4 930	5 703	(773)	-14%	34 221
Service charges - Waste Water Management		15 823	15 309	15 309	1 390	2 868	2 552	317	12%	15 309
Service charges - Waste management		14 604	14 318	14 318	1 265	2 580	2 386	193	8%	14 318
Sale of Goods and Rendering of Services		5 318	4 781	4 781	538	1 110	797	313	39%	4 781
Agency services		4 012	4 171	4 171	352	738	695	42	6%	4 171
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7 362	7 265	7 265	579	1 131	1 211	(80)	-7%	7 265
Interest from Current and Non Current Assets		9 619	7 788	7 788	62	960	1 298	(338)	-26%	7 788
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 070	781	781	79	134	130	4	3%	781
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		595	411	411	102	224	68	155	227%	411
Non-Exchange Revenue										
Property rates		74 997	76 578	76 578	6 257	17 811	12 763	5 048	40%	76 578
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		56 370	45 587	45 587	5 359	5 367	7 598	(2 231)	-29%	45 587
Licence and permits		2	2	2	-	0	0	(0)	-41%	2
Transfers and subsidies - Operational		107 443	109 882	109 882	-	32 127	18 314	13 814	75%	109 882
Interest earned from Receivables (Non-Exchange)		4 500	4 743	4 743	382	764	791	(26)	-3%	4 743
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 863	5 431	5 431	375	757	905	(148)	-16%	5 431
Gains on disposal of Assets		1 428	400	400	-	-	67	(67)	-100%	400
Other Gains		12 889	14 248	14 248	-	-	2 375	(2 375)	-100%	14 248
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		505 431	514 610	514 610	34 832	103 435	85 768	17 667	21%	514 610
Expenditure By Type										
Employee related costs		138 386	164 632	164 632	11 626	23 266	27 439	(4 172)	-15%	164 632
Remuneration of councillors		6 355	6 831	6 831	538	1 077	1 139	(62)	-5%	6 831
Bulk purchases - electricity		124 217	141 209	141 209	16 142	23 970	23 535	435	2%	141 209
Inventory consumed		13 314	14 186	14 316	1 473	1 672	2 431	(759)	-31%	14 316
Debt impairment		66 019	52 790	52 790	4 402	8 801	8 798	3	0%	52 790
Depreciation and amortisation		33 693	33 534	33 534	2 502	5 005	5 589	(584)	-10%	33 534
Interest		13 535	12 415	12 415	904	1 808	2 069	(261)	-13%	12 415
Contracted services		40 502	45 175	44 817	2 110	2 432	7 274	(4 841)	-67%	44 817
Transfers and subsidies		164	750	750	-	6	125	(119)	-96%	750
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		35 149	40 037	40 266	1 630	4 100	6 862	(2 762)	-40%	40 266
Losses on Disposal of Assets		-	400	400	-	-	67	(67)	-100%	400
Other Losses		2 989	2 060	2 060	-	-	343	(343)	-100%	2 060
Total Expenditure		474 325	514 020	514 020	41 328	72 137	85 670	(13 533)	-16%	514 020
Surplus/(Deficit)		31 106	590	590	(6 497)	31 298	98	31 200	0	590
Transfers and subsidies - capital (monetary allocations)		37 781	39 848	39 848	-	-	6 641	(6 641)	(0)	39 848
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		68 887	40 438	40 438	(6 497)	31 298	6 740	24 558	0	40 438
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		68 887	40 438	40 438	(6 497)	31 298	6 740	24 558	0	40 438
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		68 887	40 438	40 438	(6 497)	31 298	6 740	24 558	0	40 438
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		68 887	40 438	40 438	(6 497)	31 298	6 740	24 558	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) - M02 August										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-		-
Vote 4 - Community Development Services		-	-	-	-	-	-	-		-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-		-
Vote 6 - Planning and Development Services		261	4 235	4 235	-	-	706	(706)	-100%	4 235
Vote 7 - Public Safety		-	-	-	-	-	-	-		-
Vote 8 - Electricity		1 200	-	-	-	-	-	-		-
Vote 9 - Waste Management		-	10 986	10 986	-	-	1 831	(1 831)	-100%	10 986
Vote 10 - Waste Water Management		-	-	-	-	-	-	-		-
Vote 11 - Water		-	13 927	13 927	-	-	2 321	(2 321)	-100%	13 927
Vote 12 - Housing		1 201	2 517	2 517	-	-	420	(420)	-100%	2 517
Vote 13 - Road Transport		1 720	6 000	6 000	-	-	1 000	(1 000)	-100%	6 000
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	4 382	37 664	37 664	-	-	6 277	(6 277)	-100%	37 664
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Office of Municipal Manager		-	30	30	-	-	5	(5)	-100%	30
Vote 3 - Financial Administrative Services		438	10	10	-	-	2	(2)	-100%	10
Vote 4 - Community Development Services		4 883	13 786	13 786	-	-	2 298	(2 298)	-100%	13 786
Vote 5 - Corporate and Strategic Services		950	950	950	-	-	158	(158)	-100%	950
Vote 6 - Planning and Development Services		4	1 476	1 476	-	-	246	(246)	-100%	1 476
Vote 7 - Public Safety		2 524	4 420	4 420	140	140	737	(596)	-81%	4 420
Vote 8 - Electricity		5 332	7 450	7 450	-	-	1 242	(1 242)	-100%	7 450
Vote 9 - Waste Management		3 011	3 000	3 000	-	-	500	(500)	-100%	3 000
Vote 10 - Waste Water Management		19 527	425	425	12	12	71	(59)	-83%	425
Vote 11 - Water		9 785	4 848	4 848	-	-	808	(808)	-100%	4 848
Vote 12 - Housing		2 155	2 000	2 000	-	-	333	(333)	-100%	2 000
Vote 13 - Road Transport		762	1 200	1 200	-	-	200	(200)	-100%	1 200
Vote 14 - Sports and Recreation		-	1 200	1 200	-	-	200	(200)	-100%	1 200
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	49 369	40 795	40 795	152	152	6 799	(6 647)	-98%	40 795
Total Capital Expenditure		53 751	78 459	78 459	152	152	13 077	(12 924)	-99%	78 459
Capital Expenditure - Functional Classification										
Governance and administration		1 388	990	990	-	-	165	(165)	-100%	990
Executive and council		-	30	30	-	-	5	(5)	-100%	30
Finance and administration		1 388	960	960	-	-	160	(160)	-100%	960
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		10 763	23 923	23 923	140	140	3 987	(3 847)	-96%	23 923
Community and social services		5 898	15 456	15 456	-	-	2 576	(2 576)	-100%	15 456
Sport and recreation		-	1 200	1 200	-	-	200	(200)	-100%	1 200
Public safety		1 509	2 750	2 750	140	140	458	(318)	-69%	2 750
Housing		3 356	4 517	4 517	-	-	753	(753)	-100%	4 517
Health		-	-	-	-	-	-	-		-
Economic and environmental services		2 706	11 711	11 711	-	-	1 952	(1 952)	-100%	11 711
Planning and development		264	5 711	5 711	-	-	952	(952)	-100%	5 711
Road transport		2 442	6 000	6 000	-	-	1 000	(1 000)	-100%	6 000
Environmental protection		-	-	-	-	-	-	-		-
Trading services		38 895	41 835	41 835	12	12	6 973	(6 961)	-100%	41 835
Energy sources		6 532	7 450	7 450	-	-	1 242	(1 242)	-100%	7 450
Water management		9 785	18 775	18 775	-	-	3 129	(3 129)	-100%	18 775
Waste water management		19 567	1 625	1 625	12	12	271	(259)	-96%	1 625
Waste management		3 011	13 986	13 986	-	-	2 331	(2 331)	-100%	13 986
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	53 751	78 459	78 459	152	152	13 077	(12 924)	-99%	78 459
Funded by:										
National Government		25 141	29 014	29 014	-	-	4 836	(4 836)	-100%	29 014
Provincial Government		12 640	10 834	10 834	-	-	1 806	(1 806)	-100%	10 834
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		37 781	39 848	39 848	-	-	6 641	(6 641)	-100%	39 848
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		15 970	38 611	38 611	152	152	6 435	(6 283)	-98%	38 611
Total Capital Funding		53 751	78 459	78 459	152	152	13 077	(12 924)	-99%	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 - M02 August						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		104 598	37 066	37 066	146 887	37 066
Trade and other receivables from exchange transactions		30 957	39 417	39 417	29 644	39 417
Receivables from non-exchange transactions		13 971	19 216	19 216	18 952	19 216
Current portion of non-current receivables		–	1 296	1 296	–	1 296
Inventory		1 329	1 173	1 173	1 424	1 173
VAT		10 706	6 294	6 294	11 089	6 294
Other current assets		8 176	–	–	8 141	–
Total current assets		169 737	104 463	104 463	216 138	104 463
Non current assets						
Investments		–	–	–	–	–
Investment property		73 790	74 159	74 159	73 781	74 159
Property, plant and equipment		629 107	706 744	706 744	624 263	706 744
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		499	115	115	499	115
Trade and other receivables from exchange transactions		2 674	1 600	1 600	3 931	1 600
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		706 070	782 618	782 618	702 475	782 618
TOTAL ASSETS		875 807	887 081	887 081	918 612	887 081
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		476	13 706	13 706	476	13 706
Consumer deposits		3 350	3 338	3 338	3 407	3 338
Trade and other payables from exchange transactions		58 506	51 533	51 533	49 169	51 533
Trade and other payables from non-exchange transactions		12 831	(698)	(698)	28 772	(698)
Provision		20 866	18 374	18 374	20 514	18 374
VAT		3 887	–	–	7 374	–
Other current liabilities		–	–	–	–	–
Total current liabilities		99 916	86 252	86 252	109 712	86 252
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		113 023	116 694	116 694	114 735	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	128 441	116 694
TOTAL LIABILITIES		226 645	202 946	202 946	238 153	202 946
NET ASSETS	2	649 161	684 134	684 134	680 459	684 134
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		649 161	684 134	684 134	680 459	684 134
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	649 161	684 134	684 134	680 459	684 134

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
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	5 260	10 536	11 211	(674)	-6%	70 911
Service charges		207 250	227 229	227 229	20 514	40 905	43 904	(3 000)	-7%	227 229
Other revenue		21 100	22 053	22 053	2 261	4 266	3 308	958	29%	22 053
Transfers and Subsidies - Operational		103 839	109 882	109 882	4 542	42 057	36 096	5 961	17%	109 882
Transfers and Subsidies - Capital		37 781	39 848	39 848	—	6 012	189	5 823	3081%	39 848
Interest		12 537	11 787	11 787	995	2 783	1 964	819	42%	11 787
Dividends		—	—	—	—	—	—	—		—
Payments										
Suppliers and employees		(354 109)	(412 568)	(412 568)	(31 464)	(62 911)	(61 892)	1 019	-2%	(412 568)
Interest		(228)	(84)	(84)	—	—	(14)	(14)	100%	(84)
Transfers and Subsidies		(164)	(750)	(750)	—	(6)	(65)	(59)	92%	(750)
NET CASH FROM/(USED) OPERATING ACTIVITIES		99 208	68 308	68 308	2 107	43 642	34 701	(8 942)	-26%	68 308
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 348	400	400	—	—	—	—		400
Decrease (increase) in non-current receivables		—	—	—	(693)	(1 257)	—	(1 257)	#DIV/0!	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—		—
Payments										
Capital assets		(57 475)	(78 459)	(78 459)	(152)	(152)	(3 866)	(3 714)	96%	(78 459)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(54 127)	(78 059)	(78 059)	(845)	(1 410)	(3 866)	(2 456)	64%	(78 059)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		—	—	—	—	—	—	—		—
Borrowing long term/refinancing		—	—	—	—	—	—	—		—
Increase (decrease) in consumer deposits		228	170	170	40	56	28	28	99%	170
Payments										
Repayment of borrowing		(1 969)	(476)	(476)	—	—	—	—		(476)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 741)	(306)	(306)	40	56	28	(28)	-99%	(306)
NET INCREASE/ (DECREASE) IN CASH HELD		43 340	(10 057)	(10 057)	1 302	42 289	30 863			(10 057)
Cash/cash equivalents at beginning:		61 258	47 123	47 123	145 585	104 598	47 123			47 123
Cash/cash equivalents at month/year end:		104 598	37 066	37 066	146 887	146 887	77 986			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 - M02 August																
Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	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	5 260	10 888	6 062	5 979	5 245	5 036	5 192	5 466	5 195	5 653	5 659	70 911	75 522	78 919
Service charges - Electricity revenue		15 857	15 986	14 683	14 111	10 977	15 262	10 911	13 636	12 396	13 715	11 826	19 475	168 833	177 883	168 894
Service charges - Water revenue		2 588	2 289	2 759	3 046	2 855	2 794	3 143	2 955	3 021	3 282	3 000	3 193	34 925	37 196	38 868
Service charges - Waste Water Management		1 005	1 242	988	954	920	929	831	943	846	955	995	556	11 166	11 893	12 426
Service charges - Waste Mangement		941	996	1 015	1 043	1 017	1 029	1 011	1 034	1 024	1 032	1 036	1 128	12 306	13 107	13 700
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		55	79	65	65	65	65	65	65	65	65	65	61	781	816	837
Interest earned - external investments		898	62	649	649	649	649	649	649	649	649	649	987	7 788	11 373	11 573
Interest earned - outstanding debtors		890	933	333	333	333	333	333	333	333	333	333	(823)	3 999	4 290	4 604
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 255	1 153	1 049	1 067	1 067	1 062	968	968	951	957	938	472	11 907	13 086	13 407
Licences and permits		0	-	-	2	-	-	-	-	-	-	-	(0)	2	2	2
Agency services		386	352	395	437	375	292	389	401	333	255	223	333	4 171	4 359	4 468
Transfers and Subsidies - Operational		37 515	4 542	2 442	2 863	2 698	22 740	1 617	7 916	21 409	2 175	2 012	1 955	109 882	124 725	193 623
Other revenue		309	676	270	1 107	677	532	156	326	568	973	201	(603)	5 191	5 416	5 552
Cash Receipts by Source		66 975	33 572	35 536	31 739	27 613	50 932	25 109	34 418	47 061	29 585	26 930	32 391	441 861	479 670	566 873
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6 012	-	4 699	5 915	2 616	3 124	1 955	388	6 448	5 865	4 587	(1 761)	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	40	14	14	14	14	14	14	14	14	14	(14)	170	170	170
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(565)	(693)	-	-	-	-	-	-	-	-	-	1 257	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		72 440	32 919	40 249	37 668	30 243	54 070	27 079	34 820	53 523	35 464	31 532	32 273	482 280	542 466	651 214
Cash Payments by Type																
Employee related costs		12 067	11 649	13 086	13 242	19 828	13 768	13 516	13 516	13 516	12 934	13 203	14 804	165 128	173 913	183 981
Remuneration of councillors		538	538	548	548	549	549	541	578	541	518	512	872	6 831	7 139	7 317
Interest		-	-	7	7	7	7	7	7	7	7	7	21	84	50	50
Bulk purchases - Electricity		15 839	13 980	12 280	11 802	9 181	12 765	9 125	11 405	10 368	11 471	9 891	13 103	141 209	148 778	157 987
Acquisitions - water & other inventory		210	1 557	994	1 369	1 206	628	1 113	1 742	1 180	1 395	1 259	1 532	14 186	14 852	15 268
Contracted services		322	2 110	2 416	2 413	3 319	1 695	2 524	5 771	6 074	4 336	5 589	8 606	45 175	56 613	119 902
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		6	-	6	11	4	4	64	4	253	40	47	312	750	774	788
Other expenditure		2 470	1 630	1 232	4 484	2 601	2 816	3 341	1 549	5 234	1 184	4 981	8 515	40 037	43 649	45 084
Cash Payments by Type		31 452	31 464	30 569	33 877	36 695	32 231	30 232	34 572	37 173	31 886	35 488	47 763	413 402	445 767	530 377
Other Cash Flows/Payments by Type																
Capital assets		-	152	1 807	10 254	7 860	4 962	1 226	4 591	22 045	8 495	7 061	10 006	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	31 617	32 495	44 131	44 554	37 311	31 458	39 163	59 337	40 381	42 549	57 888	492 337	505 894	612 048
NET INCREASE/(DECREASE) IN CASH HELD		40 987	1 302	7 754	(6 463)	(14 311)	16 759	(4 380)	(4 343)	(5 814)	(4 917)	(11 017)	(25 614)	(10 057)	36 573	39 166
Cash/cash equivalents at the month/year beginning:		104 598	145 585	146 887	154 641	148 179	133 868	150 626	146 246	141 904	136 090	131 173	120 155	104 598	94 541	131 113
Cash/cash equivalents at the month/year end:		145 585	146 887	154 641	148 179	133 868	150 626	146 246	141 904	136 090	131 173	120 155	94 541	94 541	131 113	170 280

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 - M02 August														
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	2 747	1 428	1 267	738	646	684	4 279	15 134	26 923	21 480			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	12 155	2 952	1 831	546	514	233	1 571	5 465	25 265	8 328			
Receivables from Non-exchange Transactions - Property Rates	1400	6 366	7 902	1 519	1 114	1 125	880	5 357	30 157	54 420	38 633			
Receivables from Exchange Transactions - Waste Water Management	1500	1 603	1 019	1 123	491	448	449	2 930	11 484	19 546	15 801			
Receivables from Exchange Transactions - Waste Management	1600	1 563	929	593	379	334	324	2 085	7 229	13 435	10 351			
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	66	–	–	–	–	65	132	65			
Interest on Arrear Debtor Accounts	1810	1 036	936	1 481	908	898	880	5 665	12 499	24 303	20 850			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–			
Other	1900	(4 655)	66	182	20	20	9	86	408	(3 862)	544			
Total By Income Source	2000	20 815	15 232	8 061	4 195	3 985	3 459	21 973	82 441	160 161	116 053	–	–	
2024/25 - totals only		21 084	18 936	5 199	4 432	4 329	3 920	22 247	69 930	150 077	104 859			
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 866	2 179	722	250	217	160	1 076	4 507	10 977	6 209			
Commercial	2300	9 916	2 491	1 218	743	687	468	2 887	12 958	31 368	17 743			
Households	2400	9 033	10 561	6 121	3 202	3 081	2 832	18 010	64 976	117 816	92 101			
Other	2500	–	–	–	–	–	–	–	–	–	–			
Total By Customer Group	2600	20 815	15 232	8 061	4 195	3 985	3 459	21 973	82 441	160 161	116 053	–	–	

The outstanding debtors' amount to R 160.161 million for August 2025. A total of R111.858 million is over 120 days. When analyzing the outstanding debt per customer group, R 117.816 million (73.56%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 31.368 million (19.59%) then Organs of State R10.977 million (6.85%). 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.

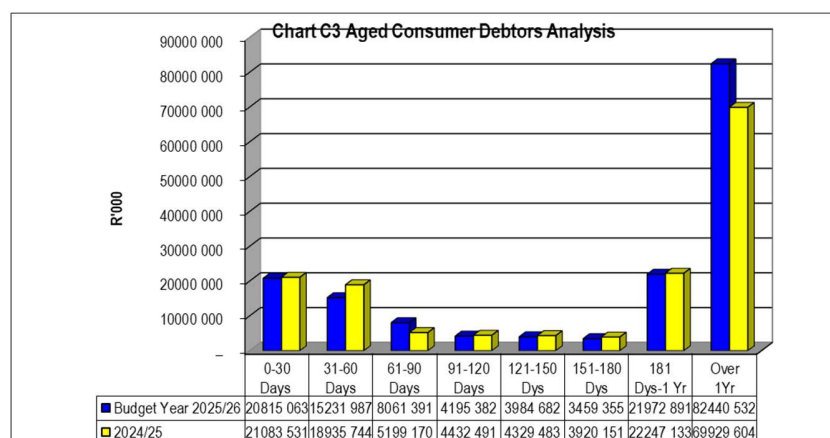


Figure 15: Chart C3 Aged Debtors Analysis

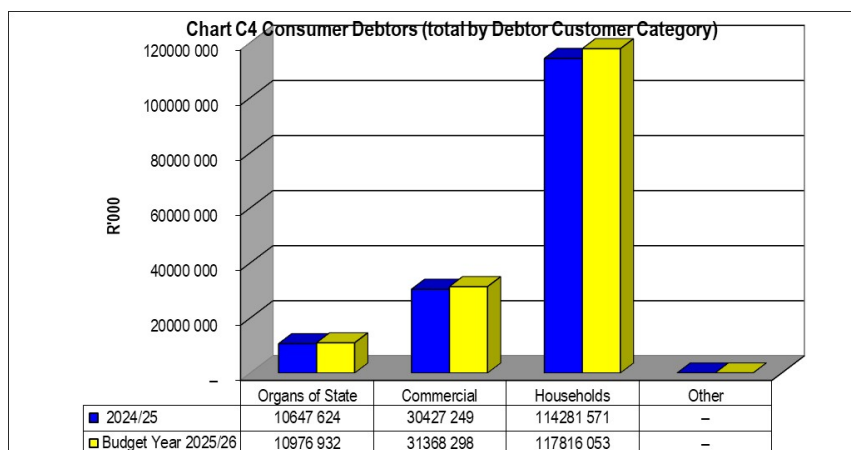


Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	19 133	-	-	-	-	-	-	-	19 133	17 707
Bulk Water	0200	-	-	-	-	-	-	-	-	-	450
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	544	-	-	-	-	-	-	-	544	657
Auditor General	0800	-	-	-	-	-	-	-	-	-	462
Other	0900	238	-	4 174	-	-	-	-	1 020	5 433	1 718
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	19 915	-	4 174	-	-	-	-	1 020	25 110	20 994

The Municipality's outstanding creditors at the end of August 2025 amounted to R 25.110 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.

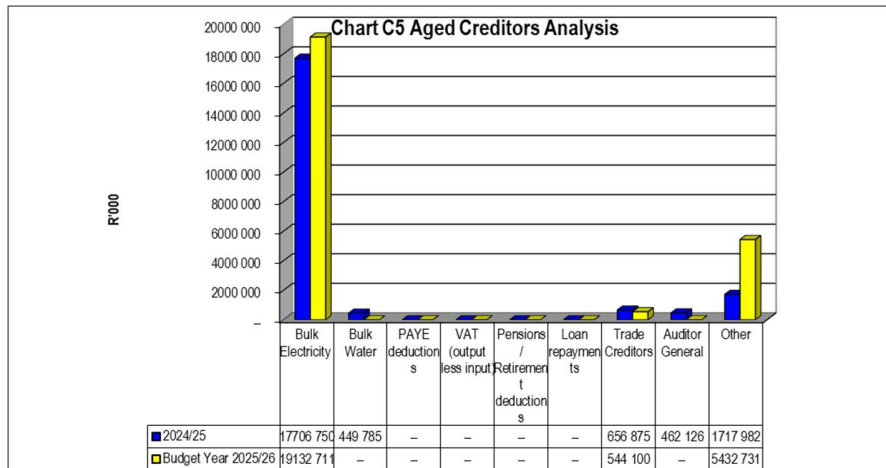


Figure 17: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August														
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	No	Variable	6,75%				2 498	-	-	-	2 498
Standard Bank 32 Day Call Account		Yrs	Call Investment	No	Variable	7,00%				129	-	-	-	129
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment	No	Variable	7,65%				132 776	-	-	4 159	136 935
														-
														-
Municipality sub-total														
										135 403	-	-	4 159	139 562
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									135 403	-	-	4 159	139 562

The Municipality has Call Investment accounts with a balance of R 139.562 million at the end of August 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 August 2025

Borrowing Institution	Balance 01 August 2025	Interest Capital August 2025	Repayment August 2025	Interest Paid	Received	Balance at 31 August 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 - M02 August										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		94 781	94 963	94 963	2 383	39 898	39 898	-		94 963
Local Government Equitable Share		71 545	75 765	75 765	-	31 569	31 569	-		75 765
Finance Management		1 925	2 000	2 000	2 000	2 000	2 000	-		2 000
EPWP Incentive		1 534	1 533	1 533	383	383	383	-		1 533
Municipal Infrastructure Grant (PMU)		880	913	913	-	364	364	-		913
Municipal Infrastructure Grant (VAT)		2 176	2 263	2 263	-	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	-		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	2 159	2 159	2 159	-		14 919
Road Maintenance (Proclaimed)		-	1 260	1 260	-	-	-	-		1 260
Library Services: MRFG		6 288	6 477	6 477	2 159	2 159	2 159	-		6 477
Thusing 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	4 542	42 057	42 057	-		109 882
Capital Transfers and Grants										
National Government:		27 429	29 014	29 014	-	6 012	6 012	-		29 014
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	-	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	-		39 848
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	146 077	149 730	149 730	4 542	48 069	48 069	-		149 730

Table 16: SC7 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
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:		94 225	94 963	94 963	–	31 613	15 827	15 785	99,7%	94 963
Local Government Equitable Share		71 545	75 765	75 765	–	31 569	12 628	18 941	150,0%	75 765
Finance Management		1 938	2 000	2 000	–	44	333	(290)	-86,9%	2 000
EPWP Incentive		1 534	1 533	1 533	–	–	256	(256)	-100,0%	1 533
Municipal Infrastructure Grant (PMU)		880	913	913	–	–	152	(152)	-100,0%	913
Municipal Infrastructure Grant (VAT)		2 097	2 263	2 263	–	–	377	(377)	-100,0%	2 263
Regional Bulk Infrastructure Grant (VAT)		–	2 089	2 089	–	–	348	(348)	-100,0%	2 089
Water Services Infrastructure Grant (VAT)		826	–	–	–	–	–	–	–	–
Integrated National Electrification Grant (VAT)		–	–	–	–	–	–	–	–	–
Municipal Disaster Response Grant (VAT)		1 190	–	–	–	–	–	–	–	–
Integrated National Electrification Programme (INEP)		13 469	10 400	10 400	–	–	1 733	(1 733)	-100,0%	10 400
National Treasury - Audit Fees		746	–	–	–	–	–	–	–	–
Provincial Government:		13 218	14 919	14 919	–	515	2 486	(1 972)	-79,3%	14 919
Road Maintenance (Proclaimed)		–	1 260	1 260	–	–	210	(210)	-100,0%	1 260
Library Services: MRFG		5 308	6 477	6 477	–	515	1 080	(565)	-52,3%	6 477
Thusong Service Centre (Sustainability Operational Support)		118	200	200	–	–	33	(33)	-100,0%	200
CDW Support		74	151	151	–	–	25	(25)	-100,0%	151
Human Settlement Development Grant		3 358	3 383	3 383	–	–	564	(564)	-100,0%	3 383
Financial Management Capability Grant		1 550	2 500	2 500	–	–	417	(417)	-100,0%	2 500
Municipal Interventions Grant (VAT)		500	–	–	–	–	–	–	–	–
Municipal Water Resilience Grant (VAT)		1 243	652	652	–	–	109	(109)	-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	–	–	22	(22)	-100,0%	130
Non Motorised Transport Infrastructure Grant (VAT)		–	165	165	–	–	28	(28)	-100,0%	165
District Municipality:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		107 443	109 882	109 882	–	32 127	18 314	13 814	75,4%	109 882
Capital expenditure of Transfers and Grants										
National Government:		25 141	29 014	29 014	–	–	4 836	(4 836)	-100,0%	29 014
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	–	–	2 514	(2 514)	-100,0%	15 087
Regional Bulk Infrastructure Grant (RBIG)		–	13 927	13 927	–	–	2 321	(2 321)	-100,0%	13 927
Water Services Infrastructure Grant		5 654	–	–	–	–	–	–	–	–
Integrated National Electrification Grant (INEG)		–	–	–	–	–	–	–	–	–
Municipal Disaster Response Grant		4 918	–	–	–	–	–	–	–	–
Finance Management (Capital)		62	–	–	–	–	–	–	–	–
Provincial Government:		12 640	10 834	10 834	–	–	1 806	(1 806)	-100,0%	10 834
Informal Settlements Upgrading Partnership Grant (ISUPG)		3 356	4 517	4 517	–	–	753	(753)	-100,0%	4 517
Municipal Interventions Grant		–	–	–	–	–	–	–	–	–
Municipal Water Resilience Grant		8 837	4 348	4 348	–	–	725	(725)	-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	–	–	145	(145)	-100,0%	870
Non Motorised Transport Infrastructure Grant		–	1 100	1 100	–	–	183	(183)	-100,0%	1 100
District Municipality:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		37 781	39 848	39 848	–	–	6 641	(6 641)	-100,0%	39 848
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		145 224	149 730	149 730	–	32 127	24 955	7 172	28,7%	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 - councillor and staff benefits - M02 August										
Summary of Employee and Councillor 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	928	1 003	(75)	-7%	6 020
Pension and UIF Contributions		33	35	35	3	6	6	0	6%	35
Medical Aid Contributions		104	110	110	12	23	18	5	26%	110
Motor Vehicle Allowance		190	252	252	20	40	42	(2)	-5%	252
Cellphone Allowance		406	415	415	40	79	69	10	15%	415
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 355	6 831	6 831	538	1 077	1 139	(62)	-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	280	637	848	(210)	-25%	5 086
Pension and UIF Contributions		202	274	274	6	24	46	(21)	-47%	274
Medical Aid Contributions		78	120	120	3	10	20	(10)	-50%	120
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		183	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		322	418	418	26	57	70	(13)	-18%	418
Cellphone Allowance		194	257	257	14	32	43	(11)	-26%	257
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	0	(0)	-36%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 279	6 155	6 155	328	760	1 026	(266)	-26%	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	7 585	15 152	18 157	(3 005)	-17%	108 945
Pension and UIF Contributions		14 411	17 518	17 518	1 315	2 624	2 920	(296)	-10%	17 518
Medical Aid Contributions		4 938	7 144	7 144	454	903	1 191	(288)	-24%	7 144
Overtime		5 023	5 912	5 912	445	853	985	(132)	-13%	5 912
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 748	7 479	7 479	584	1 155	1 246	(92)	-7%	7 479
Cellphone Allowance		329	351	351	27	54	58	(4)	-7%	351
Housing Allowances		598	365	365	25	50	61	(11)	-17%	365
Other benefits and allowances		6 087	6 876	6 876	541	1 068	1 146	(78)	-7%	6 876
Payments in lieu of leave		1 738	1 297	1 297	108	216	216	-	-	1 297
Long service awards		504	562	562	47	94	94	-	-	562
Post-retirement benefit obligations		1 343	1 507	1 507	126	251	251	-	-	1 507
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		481	523	523	43	85	87	(2)	-2%	523
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		133 108	158 478	158 478	11 298	22 506	26 413	(3 907)	-15%	158 478
% increase	4		19,1%	19,1%						19,1%
Total Parent Municipality		144 741	171 464	171 464	12 165	24 343	28 577	(4 234)	-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 - M02 August									
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	–	#VALUE!	6 538	–	#VALUE!	#VALUE!
August	2 226	3 237	6 538	152		13 077	#VALUE!	#VALUE!	#VALUE!
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	152					

The Municipality has an adjusted capital budget of R 78.459 million. Only R 152 thousand has been incurred to date. Commitments amounting to R1 094 167,85 are currently on the system. Most of the projects are in planning and procurement stage. Improvement is expected throughout the year.

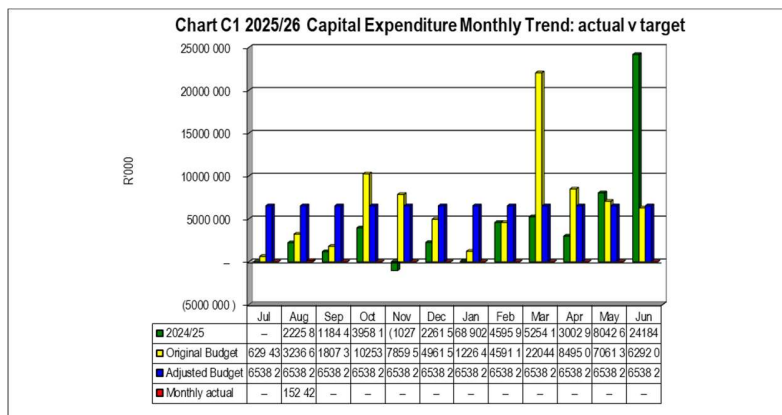


Figure 19: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M02 August										
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	-	-	6 228	6 228	100,0%	37 369
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 200	1 200	-	-	200	200	100,0%	1 200
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	1 200	1 200	-	-	200	200	100,0%	1 200
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2 000	2 000	-	-	333	333	100,0%	2 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	2 000	2 000	-	-	333	333	100,0%	2 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		8 769	20 183	20 183	-	-	3 364	3 364	100,0%	20 183
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		5 413	1 739	1 739	-	-	290	290	100,0%	1 739
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 356	18 444	18 444	-	-	3 074	3 074	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	-	-	2 331	2 331	100,0%	13 986
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	8 696	8 696	-	-	1 449	1 449	100,0%	8 696
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	5 290	5 290	-	-	882	882	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	-	-	2 298	2 298	100.0%	13 786
Community Facilities	4 883	13 786	13 786	-	-	2 298	2 298	100.0%	13 786
Halls	4 883	13 786	13 786	-	-	2 298	2 298	100.0%	13 786
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
PurIs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		997	950	925	–	–	158	158	100,0%	925
Computer Equipment		997	950	925	–	–	158	158	100,0%	925
Furniture and Office Equipment		360	180	205	–	–	30	30	100,0%	205
Furniture and Office Equipment		360	180	205	–	–	30	30	100,0%	205
Machinery and Equipment		2 243	1 875	1 875	12	12	312	300	96,1%	1 875
Machinery and Equipment		2 243	1 875	1 875	12	12	312	300	96,1%	1 875
Transport Assets		7 623	1 970	1 970	125	125	328	204	62,0%	1 970
Transport Assets		7 623	1 970	1 970	125	125	328	204	62,0%	1 970
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	40 439	56 130	56 130	137	137	9 355	9 218	98,5%	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 - M02										
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	-	-	292	292	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	-	-	292	292	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	-	-	292	292	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	-	-	200	200	100,0%	1 200
Community Facilities	-	1 200	1 200	-	-	200	200	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	-	-	200	200	100,0%	1 200
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	5 116	2 950	2 950	-	-	492	492	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 - M02 August										
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		16 996	21 997	21 827	1 765	2 787	3 496	709	20,3%	21 827
Roads Infrastructure		8 536	10 004	10 004	1 161	1 808	1 667	(141)	-8,4%	10 004
Roads		6 694	7 794	7 794	656	1 298	1 299	1	0,1%	7 794
Road Structures		1 842	2 210	2 210	505	510	368	(142)	-38,5%	2 210
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		667	712	712	2	2	119	116	98,1%	712
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		601	712	712	2	2	119	116	98,1%	712
Attenuation		66	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 584	2 625	2 605	117	124	417	293	70,2%	2 605
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 584	2 625	2 605	117	124	417	293	70,2%	2 605
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 226	1 270	1 220	113	116	162	45	28,1%	1 220
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		24	400	400	4	4	67	63	94,5%	400
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 201	870	820	110	113	95	(18)	-18,5%	820
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 859	6 401	6 401	371	729	1 067	338	31,7%	6 401
Pump Station		-	-	-	-	-	-	-	-	-
Retiulation		4 738	5 591	5 591	371	729	932	203	21,8%	5 591
Waste Water Treatment Works		121	810	810	-	-	135	135	100,0%	810
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		124	985	885	0	7	64	57	89,5%	885
Landfill Sites		124	985	885	0	7	64	57	89,5%	885
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	8 343	10 206	10 096	612	1 193	1 621	428	26,4%	10 096
Community Facilities	6 876	8 545	8 515	526	1 032	1 424	392	27,6%	8 515
Halls	753	1 247	1 247	53	96	208	112	53,8%	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	7 267	473	936	1 216	281	23,1%	7 267
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 467	1 661	1 581	86	161	197	36	18,2%	1 581
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 467	1 661	1 581	86	161	197	36	18,2%	1 581
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	1	1	197	196	99,4%	1 183
Operational Buildings	554	1 183	1 183	1	1	197	196	99,4%	1 183
Municipal Offices	554	1 183	1 183	1	1	197	196	99,4%	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	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		122	210	200	-	-	35	35	100,0%	200
Computer Equipment		122	210	200	-	-	35	35	100,0%	200
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		4	587	587	-	-	98	98	100,0%	587
Machinery and Equipment		4	587	587	-	-	98	98	100,0%	587
Transport Assets		5 059	5 015	5 015	493	741	836	95	11,4%	5 015
Transport Assets		5 059	5 015	5 015	493	741	836	95	11,4%	5 015
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	31 078	39 198	38 908	2 870	4 722	6 283	1 562	24,9%	38 908

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	
AUGUST 2025	
	Amount
Bank Statement Balance	11 045 868,09
72194774	0,00
72194480	-
82163324	10 715 875,39
32630263	329 992,70
Cashbook Balance	7 940 210,65
39999010203	-
39999010204	-
39999010301	372 098,52
39999010302	214 648,53
39999010303	-
39999010305	-1 268,00
39999010701	9 645 704,34
39999010702	693 158 494,03
39999010703	-695 080 224,77
39999010704	743 608,67
39999010705	-988 950,67
39999010802	-86 819,75
39999010805	-37 080,25
39999010902	48 356,19
39999010905	-48 356,19
Difference	3 105 657,44
Reconciling Items	
	Difference
Cashier Receipts	-198 646,83
Bank Deposits	1 067,74
Outstanding EFT Payments	-773 946,18
Post Office	-5 207,94
Wages, Salaries and Council	4 812 984,63
Other	-730 593,98
	3 105 657,44
Unreconciled Difference	-0,00

Figure 20: Bank Reconciliation

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

I, G. Matthyse, the Municipal Manager of Cederberg Municipality, hereby certify that –

(Mark as appropriate)

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

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

G. Matthyse

Municipal Manager of Cederberg Municipality – WC012

Signature _____

Date: 2025-09-12

