CEDERBERG MUNICIPALITY

MONTHLY BUDGET STATEMENT

SEPTEMBER 2025

CEDERBERG
MUNISIPALITEIT | MUNICIPALITY | uMASIPALA

In-Year Report of the Municipality

Prepared in terms of the Local Government Municipal Finance Management Act (No 56 of 2003), Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009

TABLE OF CONTENTS

GLOSSARY 4
LEGISLATIVE FRAMEWORK: 6

1 PART 1: IN-YEAR REPORT 9

1.1 MAYOR'S REPORT 9
1.1.1 Implementation of budget in terms of SDBIP 9
1.1.2 Financial problems or risks facing the Municipality 9
1.1.3 Other information 9
1.2 COUNCIL RESOLUTIONS 10
1.3 EXECUTIVE SUMMARY 11
1.3.1 Introduction 11
1.3.2 Consolidated Performance 11
1.3.3 Compliance in terms of Municipal Debt Relief 18
1.3.4 Material variances from SDBIP 28
1.3.5 Remedial or Corrective Steps 28
1.4 IN-YEAR BUDGET STATEMENT TABLES 29

2 PART 2: SUPPORTING DOCUMENTATION 39

2.1 DEBTORS' ANALYSIS 39
2.2 CREDITORS' ANALYSIS 40
2.3 INVESTMENT PORTFOLIO ANALYSIS 41
2.4 LONG TERM LIABILITIES 42
2.5 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE 43
2.6 COUNCILOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS 45
2.7 CAPITAL PROGRAM PERFORMANCE 46
2.8 MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 56
2.9 OTHER SUPPORTING DOCUMENTS 57
2.10 MUNICIPAL MANAGER'S QUALITY CERTIFICATION 58

LIST OF TABLES

Table 1: Consolidated Overview of the 2025/2026 MTREF 11
Table 2: Revenue by Source 12
Table 3: Operating Expenditure by Type 13
Table 4: C1 Monthly Budget Statement Summary 30
Table 5: C2 Statement of Financial Performance (Functional Classification) 31
Table 6: C3 Financial Performance (Revenue and Expenditure by Municipal Vote) 32
Table 7: C4 Financial Performance (Revenue and Expenditure) 33
Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding) 34
Table 9: C6 Financial Position 36
Table 10: C7 Cash Flow 37
Table 11: SC9 Actuals and Revised Targets for Cash Receipts 38
Table 12: SC3 Aged Debtors 39
Table 13: SC4 Aged Creditors 40
Table 14: SC5 Investment Portfolio 41
Table 15: SC6 Transfers and Grant Receipts 43
Table 16: SC7 Transfers and Grant Expenditure 44
Table 17: SC8 Councilor and Staff Benefits 45
Table 18: SC12 Capital Expenditure Trend 46
Table 19: SC13a Capital Expenditure on New Assets by Asset Class 47
Table 20: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class 50
Table 21: SC13c Expenditure on Repairs and Maintenance by Asset Class 53

LIST OF FIGURES

Figure 1: Capital Sources of funding & Expenditure 15
Figure 2: Collection Rate 16
Figure 3: Monthly Ratios 17
Figure 4: Municipal Compliance Certificate Municipal Debt Relief 19
Figure 5: Municipal Self-Assessment Compliance Assessment 20
Figure 6: Provincial Treasury Compliance Assessment 20
Figure 7: Monthly Collection Performance per service 20
Figure 8: Collection Rate per Quarter 21
Figure 9: Monthly Collection 22
Figure 10: Indigents information per month 23
Figure 11: Property Rates Reconciliation 24
Figure 12: Property Rates Variances Action Plan 25
Figure 13: mSCOA Reconciliation 26
Figure 14: Bulk Electricity & Water - Summary of Invoices & Payments 28
Figure 15: Chart C3 Aged Debtors Analysis 39
Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category 40
Figure 17: Chart C5 Aged Creditors Analysis 41
Figure 18: Long Term Liabilities 42
Figure 19: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target) 46
Figure 20: Bank Reconciliation 57

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.

Mscoa	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 September 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	514 609 788	514 609 788	35 143 511	138 578 470	128 652 444	9 926 026	7,72%
Total Operating Expenditure	474 325 114	514 019 873	514 019 873	39 603 171	111 740 225	128 505 027	- 16 764 802	-13,05%
Surplus/(Deficit)	**31 106 176**	**589 915**	**589 915**	**- 4 459 661**	**26 838 245**	**147 417**	**26 690 828**	**18105,66%**
Capital Transfers and Subsidies (Monetary allocations)	37 780 985	39 848 176	39 848 176	583 628	583 628	9 962 049	- 9 378 421	-94,14%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	**68 887 161**	**40 438 091**	**40 438 091**	**- 3 876 033**	**27 421 872**	**10 109 466**	**17 312 406**	**171,25%**
Total Capital Expenditure	53 751 410	78 459 243	78 459 243	152 423	2 008 457	13 076 546	- 11 068 089	-84,64%

The actuals for operating revenue and expenditure were above and below YTD budget respectively. Variances for revenue was 7.72% above, whilst the variance for operating expenditure was 13.05% below YTD budget.

The operating revenue realised is R 9.926 million above YTD budget while operating expenditure was R 16.765 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 11.068 million below YTD budget. The approved budget is R78.459 million and R 2.008 million has been expensed to date. Details on the variance will be explained in section 1.3.2.3.

1.3.2.1 Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ending 30 September 2025.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September									
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	13 445	45 378	42 173	3 204	7,60%	168 694
Service charges - Water	32 696	34 221	34 221	2 746	7 676	8 555	(879)	-10,27%	34 221
Service charges - Waste Water Management	15 823	15 309	15 309	1 384	4 252	3 827	425	11,10%	15 309
Service charges - Waste management	14 604	14 318	14 318	1 254	3 834	3 579	254	7,11%	14 318
Sale of Goods and Rendering of Services	5 318	4 781	4 781	489	1 599	1 195	404	33,78%	4 781
Agency services	4 012	4 171	4 171	429	1 166	1 043	124	11,86%	4 171
Interest	–	–	–	–	–	–	–		–
Interest earned from Receivables	7 362	7 265	7 265	588	1 719	1 816	(97)	-5,34%	7 265
Interest earned from Current and Non Current Assets	9 619	7 788	7 788	1 875	2 835	1 947	888	45,62%	7 788
Dividends	–	–	–	–	–	–	–		–
Rent on Land	–	–	–	–	–	–	–		–
Rental from Fixed Assets	1 070	781	781	153	287	195	92	46,90%	781
Licence and permits	–	–	–	–	–	–	–	0,00%	–
Special rating levies		–	–	–	–	–	–	0,00%	–
Operational Revenue	595	411	411	127	350	103	247	241,01%	411
Non-Exchange Revenue									
Property rates	74 997	76 578	76 578	6 406	24 217	19 145	5 072	26,49%	76 578
Surcharges and Taxes	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	56 370	45 587	45 587	4 299	9 666	11 397	(1 731)	-15,19%	45 587
Licence and permits	2	2	2	–	0	1	(0)	-60,49%	2
Transfers and subsidies - Operational	107 443	109 882	109 882	1 234	33 362	27 470	5 891	21,45%	109 882
Interest earned from Receivables (Non-Exchange)	4 500	4 743	4 743	341	1 105	1 186	(81)	-6,82%	4 743
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue (Non-Exchange)	3 863	5 431	5 431	376	1 132	1 358	(225)	-16,60%	5 431
Gains on disposal of Assets	1 428	400	400	–	–	100	(100)	-100,00%	400
Other Gains	12 889	14 248	14 248	–	–	3 562	(3 562)	-100,00%	14 248
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**505 431**	**514 610**	**514 610**	**35 144**	**138 578**	**128 652**	**9 926**	**7,72%**	**514 610**

Service charges: There are YTD variances in two of the service charges categories.

- This is attributed to lower-than-expected registered indigent households in months 1 and 2.
- On review issues were identified with the revenue allocation codes which is in the process of being corrected.

Sale of Goods and Rendering of Services: This category is 33.78% above YTD budget due to more than expected revenue from specially building plan fees & camping fees in Lamberts Bay. This can be attributed to increase in tourist activities.

Interest earned from Current and Non Current Assets: The variance is 45.62% above YTD budget. This is due to more interest earned on investments than expected.

Rental from Fixed Assets: The variance is due to billing on commonage which is more than expected.

Property rates: This variance is due to the annual billing of property rates. This will be aligned to budget within the financial year.

Fines, penalties and forfeits: the category is 15.19% below YTD budget. There is currently roadworks on the N7 which influences issuing of fines. Performance is expected to increase throughout the course of the year once the roadworks is concluded.

License and Permits: No transactions YTD

Transfers and subsidies – Operational: The variance is mostly due to expenditure not yet incurred on grants leading to operating revenue not recognized yet. Historically slow expenditure patterns will be addressed to ensure all grants are fully spent by year-end.

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 YTD, this will usually be done closer to the year-end via auction.

Other Gains: No transactions YTD, will be measured and recorded on year-end.

1.3.2.2 Operating Expenditure by Type

Table 3: Operating Expenditure by Type

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September									
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	11 584	34 851	41 158	(6 307)	-15,32%	164 632
Remuneration of councillors	6 355	6 831	6 831	538	1 615	1 708	(93)	-5,42%	6 831
Bulk purchases - electricity	124 217	141 209	141 209	13 432	37 402	35 302	2 100	5,95%	141 209
Inventory consumed	13 314	14 186	14 181	1 183	2 855	3 706	(851)	-22,96%	14 181
Debt impairment	66 019	52 790	52 790	4 402	13 204	13 198	6	0,05%	52 790
Depreciation and amortisation	33 693	33 534	33 534	2 502	7 507	8 383	(877)	-10,46%	33 534
Interest	13 535	12 415	12 415	908	2 716	3 104	(387)	-12,48%	12 415
Contracted services	40 502	45 175	44 705	2 078	4 510	10 823	(6 313)	-58,33%	44 705
Transfers and subsidies	164	750	750	–	6	187	(182)	-97,06%	750
Irrecoverable debts written off	–	–	–	–	–	–	–		–
Operational costs	35 149	40 037	40 513	2 974	7 074	10 320	(3 246)	-31,45%	40 513
Losses on Disposal of Assets	–	400	400	–	–	100	(100)	-100,00%	400
Other Losses	2 989	2 060	2 060	–	–	515	(515)	-100,00%	2 060
Total Expenditure	**474 325**	**514 020**	**514 020**	**39 603**	**111 740**	**128 505**	**(16 765)**	**-13,05%**	**514 020**

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

Inventory consumed: The variance is 22.96% below YTD budget. Procurement of goods has commenced and expenditure is underway. Due to more stringent controls can we report a lower than expected expenditure on fuel & oil.

Depreciation & amortization: The variance is mostly due to the impairment on Desalination Plant provision made. This will be recognized at year-end when impairment is assessed and calculated.

Interest: The variance is 12.48% under YTD budget. This is mainly due to unwinding of interest of the debt relief which will be recognized when approval and confirmation is received for the 2nd portion write off.

Contracted services: This is 58.33% below YTD budget. Bulk of the variance can be contributed to expenditure still to be incurred for the last phase of the INEP project as well as the Human Settlements Project.

Transfers and subsidies: This is based on demand. The tourism funds are only payable next calendar year from January 2026.

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.

Losses on Disposal of Assets: No transactions YTD

Other Losses: No transactions YTD

1.3.2.3 Capital Expenditure

The breakdown for capital expenditure is as follows:

	Original Budget (R'000)	Actual (R'000)	% Expenditure
Grants	39 848 176	1 779 429	4,47%
Internally Generated Funds	38 611 067	229 028	0,59%
Total	**78 459 243**	**2 008 457**	**2,56%**

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is currently at 2.56% 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.

MIG:

Construction of Multi-Purpose Centre Graafwater: Planned completion date is 22 August 2026. Construction in progress

Transfer Station: The transfer station is dependent on council processes and is likely to cause a delay/slow capital expenditure.

RBIG:

Consultant Appointed. The municipality is in the process with termination of service provider. Business Case has been submitted to DWS.

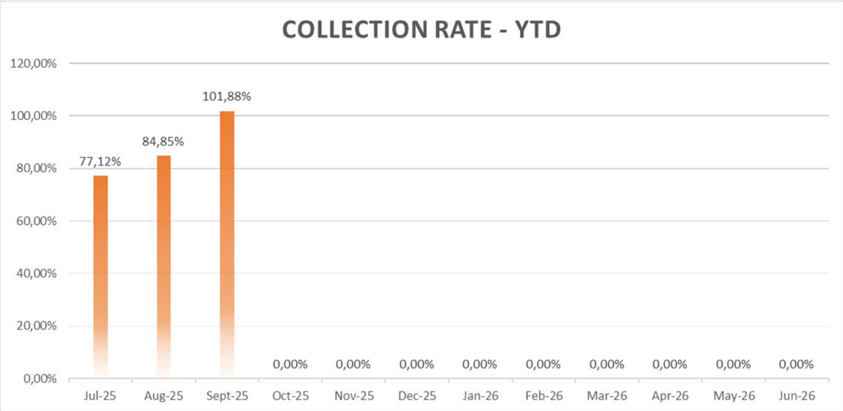
Borrowing: No projects are funded by means of borrowing.

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 2.00:1.

1.3.2.5 Collection Rate



Collection Rate Assessment					
Total Aggregate Collection		3.September - Reporting for August in September			
		Billing For August	Collection for in September	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	22 489 642	31 994 777	369 378	142%
2.Collection excl Eskom supplied areas		-	-	-	#DIV/0!
3.Collection: **Property Rates**		6 098 878	15 229 217	0	250%
4.Total average collection: **Electricity** (Municipal supplied areas)		10 558 173	11 037 686	0	105%
5.Total average collection: **Water**		2 459 662	2 603 921	0	106%
6.Total average collection: **Wastewater**		1 253 041	1 373 442	0	110%
7.Total average collection: **Refuse**		1 235 063	1 152 234	82 829	93%
8. 7.Total average collection: **Interest**		884 825	598 276	286 549	68%

Figure 2: Collection Rate

The monthly collection rate is 142% for September. The cumulative collection rate is 101% as can be seen on the next page with monthly financial ratios. This can be attributed to the payment for annual property rates which was due in September and the continuous tremendous effort from the Credit Control team in collecting outstanding debt. The Municipality continues to implement strict credit control measures on consumers. The municipality has also established a credit control & debt collection sub-committee that will convene every second month to discuss the outstanding debts and the collections efforts.

1.3.2.6 Monthly Financial Ratios

Cederberg Local Municipality
Financial Ratios
Financial year: 2025/26

	Ratio	Norm	YEAR Jun 2025	YTD Jul 2025	YTD Aug 2025	YTD Sep 2025
1	Capital expenditure to Total expenditure	10% - 20%	10,3%	0,0%	0,2%	1,8%
2	Repairs and maintenance to PPE	8%	2,1%	0,0%	0,3%	0,4%
3	Annual collection rate	95%	92,5%	77,1%	84,9%	101,9%
4	Bad debts written off vs bad debt provision	100%	13,4%	0,0%	0,1%	0,8%
5	Net debtors days	30 days	40	62	26	15
6	Cash/Cost coverage ratio	1 - 3 months	3,01	5,02	4,05	4,05
7	Current ratio	1.5 - 2:1	1,79	2,14	1,97	2,00
8	Capital cost as % of total operating expenditure	6% - 8%	1,0%	0,0%	0,0%	0,0%
9	Debt (total borrowings) as a % of Revenue	< 45%	0,1%	0,7%	0,5%	0,3%
10	Net operating surplus margin	0%	8,3%	55,1%	30,3%	19,4%
11	Electricity distribution losses	7% - 10%	5,77%	Annual Ratio		
12	Water distribution losses	15% - 30%	39,19%	Annual Ratio		
13	Revenue growth %	CPI	11,82%	Annual Ratio		
14	Revenue growth % excl capital grants	>5%	4,04%	Annual Ratio		
15	Creditors payment period	30 days	62	132	50	30
16	Irregular, fruitless and wasteful unauthorised exp.	0%	2,49%			
17	Remuneration as % of total operating expenditure	25% - 40%	31,3%	39,5%	33,7%	32,6%
18	Contracted services as a % of total operating expenditure	2% - 5%	8,1%	1,0%	3,4%	4,0%
19	Capital budget implementation indicator	95% - 100%	73,1%	0,0%	1,2%	10,2%
20	Operating expenditure budget implementation indicator	95% - 100%	89,7%	71,9%	84,2%	87,0%
21	Operating revenue budget implementation indicator	95% - 100%	97,7%	160,0%	120,6%	107,7%
22	Billed revenue budget implementation indicator	95% - 100%	100,3%	126,5%	115,3%	109,4%

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. This is evident from the cash coverage ratio which was 4.05 for two consecutive months and the current ratio moving back to 2.0:1.

1.3.3 Compliance in terms of Municipal Debt Relief

1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period	Sept'25
National Financial Year	2025/26
Demarcation Code of Municipality being assessed	WC012
District	West Coast
Demarcation Description	Cederberg

I, Ms Gugu Mashiteng , 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

Condition				Notes/Comments
	6,3 + 6,12	**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):		
1	6.12.2	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** *- refer condition 6.12.2*	Yes	No invoices received for September 2025. Invoices for August paid in September.
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes	
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	
4	6.3.1	- Has the municipality paid its ***Eskom bulk current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***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 arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.*	Yes	
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes	
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
	6,4	**Compliance with a funded MTREF –** ***(choose from drop down list the MTREF assessed)***	Select	
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	Yes	
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
9	6.4.1	- Has the municipality made adequate provision for debt impairment *(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)* on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
		Note *- For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also propert rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".*		
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment *(considering its asset register and physical state of assets)* on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
		Note *- If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".*		
11	6.4.2	***- If the municipality's MTREF is not funded***, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	N/A - the MTREF is funded	
		Note *- if the municipality has an FRP, a separate budget funding plan is not necesary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strenghtening.*		
12	6.4.2	***- If the municipality's MTREF is not funded and it has an FRP per the legislative framework***, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? ***Note*** *- only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.*	N/a	
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations 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	
14	6,5	**Cost reflective tariffs** – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	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:		
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The municipality has completed the consolidation exercise for all business and residental properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	No	The Municipality does not have flo-meters to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality's indigent policy makes provision for restricting both water and electricity. Indigents are placed on auxiliary until the account is settled. The Municipality successfully received a R1m allocation from PT for the installation of smart water meters. The procurement process for the meters has commenced. The meters have been received, however it has been returned as the service provider will send the correct meters. The Municipality will also implement phase 2 with the allocated grant funding of R2.5m from PT to continue the roll-out of the project. The Municipality will prioritise the full implementation of smart-water meters to its indigent households.
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? ***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	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.
	6.6	***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 services charges –**		
19	6.7.1	- Has the municipality achieved a minimum of *80 per cent average quarterly collection* of property rates and service charges **with effect from 01 April 2023** and *85 per cent average quarterly collection* **with effect from 01 April 2024** during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes	The monthly collection rate is 142% for September. The cumulative collection rate is 101%.
		Note *- although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.*		

	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** :		
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	6.7.1 = Yes	
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes	
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	6.7.1 = Yes	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes	The municipality replaces all prepaid electricity meters (by virtue of damage or theft) with smart meters. Water meters are however still conventional, a smart-meter project will start to replace the conventional meters at indigent households. The municipality will spend the PT grant allocations for both water and electricity by June 2025, however, the installation will only commence with the implementation of the smart-meter project funded by NT. The project approved R46m for the replacement of all pre-paid electricity meters to smart-prepaid meters. The project is currently in implementation phase in Clanwilliam with Citrusdal almost completed.
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes	
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	The funding has been budgeted under operational expenditure in 25/26 as ownership and control will not be with the municipality once meters are installed. The installation of the meters will only be done during Aug - Oct 2025 as part of the NT smart-meter project. Funds are also available in operating expenditure votes for the replacement of existing meters
	6,8	**Municipality's Completeness of the revenue base –**		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	The audit was done for verification of variance between the VR roll and billing system, and the municipality is currently billing the properties on monthly basis, except those that were billed once in July 2025, which is the main cause of the variances. The variance emanate from once-off billing because the NT tool does not recognise the once-off billing and the rebates the municipality offers to different customers.
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? ***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*	N/a	
28	6.8.2	- **For the latest ending Quarter** -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za?	Yes	
	6,9	**Monitor and report on implementation –**		
29	6.9.1	**- MFMA section 71 reporting –** has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the **active intervention evident** from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? ***Note** - condition 6.9.2 has a typing error and must refer to 6.9.1.*	6.9.1 = Yes	
31	6.9.3	- **Municipalities with financial recovery plans (FRP)** – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	No FRP	
		Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.		
	6.10	*Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:*		
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? ***Note** - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.*	Yes	
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
		***Note** - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.*		
36	**6,11**	**Limitation on municipality borrowing powers -** has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
		***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 approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.*		
	6,12	**For the duration of the Municipal Debt Relief (to ensure proper management of resources):**		
37	6.12.1	- has the municipality **apportioned and ring-fenced in a sub-account** to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) **the component of the** Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	The Municipality meets its commitments to pay Eskom Accounts & Bulk Water Accounts
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes	
		***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(3).*		
39		***Supporting evidence*** : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	
40	**6,13**	**Accounting Treatment -** has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? ***Note** - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.*	Yes	
41	**6,14**	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	
		***Note:** By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.*		

PT: HOD/ NT / MM Name: Mr G.F. Matthyse

Signature of HOD/ NT/ MM:

Date: 14 October 2025

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

Figure 4: Municipal Compliance Certificate Municipal Debt Relief

1.3.3.2 Municipal Debt Relief Performance across period of participation

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Province		
WC		
Code	District	Code Description
WC012	West Coast	Cederberg

Monthly Performance Report

Municipal Details			Part A: Eskom And Bulk water current account						Part B: Compliance with a funded MTREF					Part C: FRP/BFP & Tariff Assessment			Part D: Electricity and water as collection tools				Part C: Quarterly collection of property rates and services charges							Maximization of Revenue Base			Part E: Oversight													Scoring and Rating	
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating
25.July25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
26.August25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
27.September25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
28.October25	Cederberg	WC012																																										0%	Not completed
29.November25	Cederberg	WC012																																										0%	Not completed
30.December25	Cederberg	WC012																																										0%	Not completed
31.January26	Cederberg	WC012																																										0%	Not completed
32.February26	Cederberg	WC012																																										0%	Not completed
33.March26	Cederberg	WC012																																										0%	Not completed
34.April26	Cederberg	WC012																																										0%	Not completed
35.May26	Cederberg	WC012																																										0%	Not completed
36.June26	Cederberg	WC012																																										0%	Not completed
37.July26	Cederberg	WC012																																										0%	Not completed
38.August26	Cederberg	WC012																																										0%	Not completed
39.September26	Cederberg	WC012																																										0%	Not completed
40.October26	Cederberg	WC012																																										0%	Not completed
41.November26	Cederberg	WC012																																										0%	Not completed

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Province		
WC		
Code	District	Code Description
WC012	West Coast	Cederberg

Monthly Performance Report

Municipal Details			Part A: Eskom And Bulk water current account						Part B: Compliance with a funded MTREF					Part C: FRP/BFP & Tariff Assessment			Part D: Electricity and water as collection tools				Part C: Quarterly collection of property rates and services charges							Maximization of Revenue Base			Part E: Oversight													Scoring and Rating	
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating
25.July25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
26.August25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
27.September25	Cederberg	WC012																																										0%	Not completed
28.October25	Cederberg	WC012																																										0%	Not completed
29.November25	Cederberg	WC012																																										0%	Not completed
30.December25	Cederberg	WC012																																										0%	Not completed
31.January26	Cederberg	WC012																																										0%	Not completed
32.February26	Cederberg	WC012																																										0%	Not completed
33.March26	Cederberg	WC012																																										0%	Not completed
34.April26	Cederberg	WC012																																										0%	Not completed
35.May26	Cederberg	WC012																																										0%	Not completed
36.June26	Cederberg	WC012																																										0%	Not completed
37.July26	Cederberg	WC012																																										0%	Not completed
38.August26	Cederberg	WC012																																										0%	Not completed
39.September26	Cederberg	WC012																																										0%	Not completed
40.October26	Cederberg	WC012																																										0%	Not completed
41.November26	Cederberg	WC012																																										0%	Not completed

Figure 6: Provincial Treasury Compliance Assessment

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

1.3.3.4 Collection Rate Information

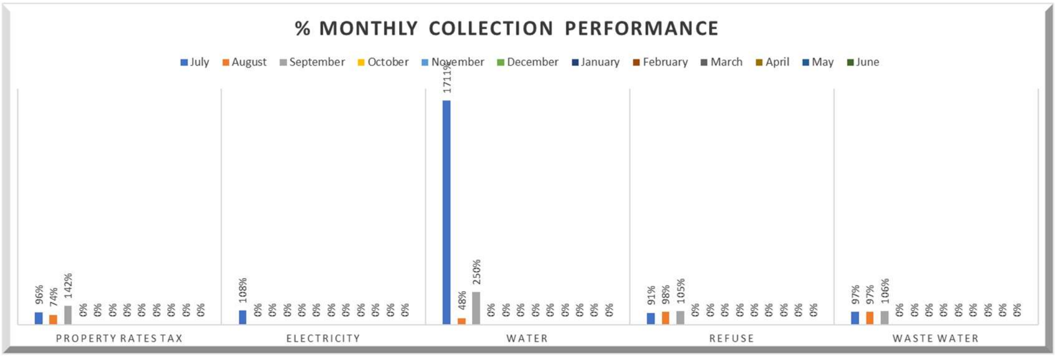


Figure 7: Monthly Collection Performance per service

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

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Municipal Details				
Western Cape				
Code	District	Municipality	Period Monitored	No.Of Wards
WC012		Cederberg	2509	6

Collection Rate Assessment

Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	68 558 670	73 373 640	(4 814 970)	107%	107%	-	-	-	#DIV/0!	
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
3.Collection: **Property Rates**	22 954 948	26 012 627	(3 057 679)	113%	113%	-	-	-	#DIV/0!	
4.Total average collection: **Electricity** (Municipal supplied areas)	30 066 247	31 051 603	(985 355)	103%	103%	-	-	-	#DIV/0!	
5.Total average collection: **Water**	5 153 892	7 745 589	(2 591 697)	150%	150%	-	-	-	#DIV/0!	
6.Total average collection: **Wastewater**	4 050 800	3 745 800	305 000	92%	92%	-	-	-	#DIV/0!	
7.Total average collection: **Refuse**	3 729 108	3 268 403	460 704	88%	88%	-	-	-	#DIV/0!	
8.Total average collection: **Interest**	2 603 675	1 549 618	1 054 057	60%	60%	-	-	-	#DIV/0!	

Aggregate Collection	Summary - Quarter 3				Q1	Summary - Quarter 4				Q1
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
3.Collection: **Property Rates**	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
4.Total average collection: **Electricity** (Municipal supplied areas)	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
5.Total average collection: **Water**	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
6.Total average collection: **Wastewater**	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
7.Total average collection: **Refuse**	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
8.Total average collection: **Interest**	-	-	-	#DIV/0!		-	-	-	#DIV/0!	

Figure 8: Collection Rate per Quarter

Collection Rate Assessment

Total Aggregate Collection		3.September - Reporting for August in September			
		Billing For August	Collection for in September	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	22 489 642	31 994 777	369 378	142%
2.Collection excl Eskom supplied areas		-	-	-	#DIV/0!
3.Collection: **Property Rates**		6 098 878	15 229 217	0	250%
4.Total average collection: **Electricity** (Municipal supplied areas)		10 558 173	11 037 686	0	105%
5.Total average collection: **Water**		2 459 662	2 603 921	0	106%
6.Total average collection: **Wastewater**		1 253 041	1 373 442	0	110%
7.Total average collection: **Refuse**		1 235 063	1 152 234	82 829	93%
8. 7.Total average collection: **Interest**		884 825	598 276	286 549	68%

Complete This Section

Quarter 1 Performance Per Ward

Services	Electricity Supplier	Ward Name & Number	3.September Billing For August	Collection for August in September	Rand Value of Billing not collected	% Collection
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	393 688	4 687 693	0	1191%
Electricity			-	-	-	#DIV/0!
Water			3 712	3 712	-	100%
Refuse			2 901	2 901	-	100%
Waste Water			(312)	7 815	0	-2506%
Interest			71 690	11 402	60 288	16%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	996 930	2 079 513	0	209%
Electricity			4 443 453	4 492 996	0	101%
Water			720 292	763 525	0	106%
Refuse			302 871	279 211	23 660	92%
Waste Water			344 968	349 156	0	101%
Interest			86 653	90 257	0	104%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 526 211	2 902 458	0	190%
Electricity			4 991 644	5 216 064	0	104%
Water			762 115	912 617	0	120%
Refuse			417 094	450 466	0	108%
Waste Water			450 622	621 583	0	138%
Interest			227 965	200 880	27 084	88%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	773 281	1 509 465	0	195%
Electricity			278 402	344 679	0	124%
Water			343 061	298 621	44 440	87%
Refuse			199 701	149 849	49 852	75%
Waste Water			190 144	140 766	49 378	74%
Interest			210 917	112 217	98 699	53%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 591 445	2 505 003	0	157%
Electricity			842 034	979 714	0	116%
Water			629 227	624 414	4 812	99%
Refuse			300 594	268 352	32 242	89%
Waste Water			253 429	246 712	6 717	97%
Interest			188 615	151 156	37 459	80%
Property Rates Tax	Eskom supplied	Ward 6	817 323	1 545 084	0	189%
Electricity			2 640	4 233	0	160%
Water			1 255	1 033	223	82%
Refuse			11 901	1 454	10 447	12%
Waste Water			14 190	7 411	6 779	52%
Interest			98 986	32 363	66 622	33%

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	2 032									
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		–	–	–	–	**1 629**	**1 960**	**2 032**	–	–	–	–	–	–	–	–	–
Indigent HH's using public tap (< min.service level)	3																
Indigent HH's with other water supply (< min.service level)	4																
Indigent HH's with No water supply																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	5	–	–	–	–	**1 629**	**1 960**	**2 032**	–	–	–	–	–	–	–	–	–
Status of Water meters :																	
Number of Indigent HH's with prepaid Water																	
Number of Indigent HH's with conventional metered Water						1 448	1 773	1 790									
Number of Indigent HH's NOT metered currently - Water																	
Number of Indigent HH's with NO Water supply - No metering		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	10	–	–	–	–	**1 448**	**1 773**	**1 790**	–	–	–	–	–	–	–	–	–
Status of unlimited supply of Water :																	
Number of Indigent HH's with conventional metered Water - where the municipality is *NOT physcally restricting Water to the national free basic limit of 6 kilolitres per \household per month*																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households receiving unlimited supply - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's **billed for consumption above the 6 kilolitres**	11																
***Energy*: (*Include All Indigent households also in Eskom supplied areas*)**																	
Indigent HH's with Electricity (at least min.service level)																	
Indigent HH's with Electricity - prepaid (min.service level)																	
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Indigent HH's with Electricity (< min.service level)						2	2	2									
Indigent HH's with Electricity - prepaid (< min. service level)						984	1 578	2 198									
Indigent HH's with other energy sources																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		–	–	–	–	**986**	**1 580**	**2 200**	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	5	–	–	–	–	**986**	**1 580**	**2 200**	–	–	–	–	–	–	–	–	–
Status of Electricity meters :																	
Number of Indigent HH's with prepaid Electricity						984	1 578	2 198									
Number of Indigent HH's with conventional metered Electricity						2	–										
Number of Indigent HH's NOT metered currently - Electricity																	
Number of indigent HH's with other energy sources - No metering		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	12	–	–	–	–	**986**	**1 578**	**2 198**	–	–	–	–	–	–	–	–	–
Status of unlimited supply of Electricity :																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is *NOT physcally 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 kilolitres per household per month)						1 448	1 773	1 790									
Electricity/other energy (50kwh per household per month)						984	1 578	2 198									
Cost of Free Basic Services provided to ALL Househols in - Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Total cost of FBS Water and Electricity provided to ALL Households	8	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)																	
Water (kilolitres per household per month)						6	6	6									
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)						245	245	245									
Electricity (kwh per household per month)						50	50	50									
Refuse (average litres per week)						240	240	240									
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category : Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	14(a)																
PSI Category : Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	14(b)																
Additional Subsidies: Property rates exemptions, reductions and rebates **in excess of section 17 of MPRA)**																	
Water **(in excess of 6 kilolitres per indigent household per month)**	15																
Sanitation **(in excess of free sanitation service to indigent households)**	16																
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**																	
Refuse **(in excess of one removal a week for indigent households)**																	
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
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

Propety Categories	# of Properties			Market Values		
Propety 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 431000,00	248 431000,00	-
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

Propety Categories	Monthly Billing			Quarterly		
Propety Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	2 982 521	3 018 842	- 36 321	8 947 561,92	9 056 525,64	- 108 963,72
Industrial	7 515	7 515	- 0	22 544,81	22 545,12	- 0,31
Business and Commercial	1628 331	1561727	66 604	4 884 992,26	4 685 181,69	199 810,57
Agricultural	1378 441	1072 141	306 300	4 135 323,05	3 216 423,99	918 899,06
Mining	-	-	-	-	-	-
State Owned for Public Purpose	404 363	391966	12 397	1213 088,57	1175 899,05	37 189,52
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	179 443	66 312	737 266,61	538 329,57	198 937,04
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 666 746,81	R6 265 790,56	R400 956,25	20 000 240,42	18 797 371,68	1202 868,74

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		Item	Details	Responsible Official		Targeted Date	Renedial Action	Status	Comments	POE	POEStatus	Today's Date	Period remaining
1			The municipality has done once off billing in the month of July, to 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	2025/10/14	-45944
2			The recon tool provides 100% rebates to indigent customers, while the municipality provides a certain percantage per each diferent indigent customer.	NT		31/12/2025	NT should assist on this matter	Not Yet Started	To report to NT	Acc num 279000	In Place and Archived	2025/10/14	#VALUE!
3	Affected properties		Most of the properties will not be billed by the municipality on monthly basis, due to once off billing done at the beginning of the year.	Revenue			No action required	Completed	Once off billing done	Billing report	In Place and Archived	2025/10/14	-45944
4			The recon tool do not provide the rebates offered to different consumers as per the policy.	NT		31/12/2025	NT to work on tool to allow the municipalities to capture the different rebates offered	Ongoing Activity	The tool should allow the municipalities to capture the rebates offered	Billing Report	In Place and Archived	2025/10/14	#VALUE!
5								Select From Drop Down				2025/10/14	-45944
6												2025/10/14	-45944
5												2025/10/14	-45944
6												2025/10/14	-45944

Intervention /Assisstance Required

		Item	Details of Assitance Required	Responisble Official		Targeted Date	Details of Assitance Provided	Status	Comments	POE	POEStatus	Today's Date	Period remaining
1	Indigent customers		The recon tool provides 100% rebates to indigent customers, while the municipality provides a certain percantage per each diferent indigent customer.	NT		31/12/2025	The tool should allow the municipalities to capture the rebates offering to the consumers, especially	Not Yet Started	NT to assist	customer with Acc num 379785	Not Yet Started	2025/10/14	#VALUE!
2								Ongoing Activity			Select From Drop Down	2025/10/14	-45944

Long Term Goal /Planned Deliverables /Key Achievements Mapping Dashboard

Ref	KFA	Details	Comments
1	Primary Keys i	LPIs /SG Coordinates are the Ideal -Where these are not Feasible then an internally genereated Property ID unique to each Property Must be used in the Approved Gv and System	
2	Properties Und	Properties In Registered in the Name of the Municipality Must be categorised as Municipal In the Approved GV	
3	Property Categ	the Approved GV must Posess only those Property Categories That are Defined in the MPRA	
4	Property Categ	The System Must Reflect the Approved GV Property Categories as Is .the Subcategoriescan then be used in other columns	
5	Approved GV	To Include a Column for Indicating State Owned Properties	
5	Approved GV	To Include a Column for Indicating State Owned Properties	
5	Approved GV	To Include a Column for Indicating State Owned Properties	
6			
14			

Figure 12: Property Rates Variances Action Plan

1.3.3.7 Reconciliation of payments to Bulk Suppliers

Payment per mSCOA Data String M03						
Payment per mSCOA Data Strings				**18 574 228,15**		
Account No:	***Billing date***	***Due Date***	***Payment date***	***Invoice***	***Month***	***Month end: 10 September 2025***
6627012482	25-08-2025	25-09-2025	22-09-2025	2 900 571,01	M02	M03 String
6779486465	18-08-2025	17-09-2025	16-09-2025	7 050 888,60	M02	M03 String
8260124924	18-08-2025	17-09-2025	16-09-2025	1 012 413,34	M02	M03 String
9571810478	18-08-2025	17-09-2025	12-09-2025	6 904 131,95	M02	M03 String
5633644454	25-08-2025	25-09-2025	22-09-2025	686 806,90	M02	M03 String
9003055662	14-08-2025	13-09-2025	12-09-2025	5 710,87	M02	M03 String
9003055662	03-10-2025	03-11-2025	08-10-2025	2 933,88	M03	M03 String
5421499776	04-09-2025	29-09-2025	25-09-2025	8 771,60	M03	M03 String
				18 572 228,15		
		Difference		**(2 000,00)**		

The above items are included in the mSCOA string as payments made in September 2025. The R 2 000 was erroneously posted against the Eskom Withdawal account and does not relate to bulk purchases

Account No:	***Billing date***	***Due Date***	***Payment date***	***Invoice***	***Month***	***Month end: 10 September 2025***
8287424551	14-08-2025	13-09-2025	12-09-2025	364 263,86	M02	Internal Usage not included in string
5377939292	25-08-2025	25-09-2025	22-09-2025	6 839,06	M02	Internal Usage not included in string
9581081208	20-08-2025	15-09-2025	12-09-2025	3 701,57	M02	Internal Usage not included in string
8926469644	20-08-2025	15-09-2025	12-09-2025	15 130,68	M02	Internal Usage not included in string
9792412008	20-08-2025	15-09-2025	12-09-2025	36 952,66	M02	Internal Usage not included in string
9622581180	27-08-2025	22-09-2025	18-09-2025	11 466,90	M02	Internal Usage not included in string
6983620040	25-08-2025	25-09-2025	22-09-2025	18 988,23	M02	Internal Usage not included in string
5710236842	18-08-2025	17-09-2025	12-09-2025	85 215,03	M02	Internal Usage not included in string
6829354180	20-08-2025	15-09-2025	12-09-2025	29 630,44	M02	Internal Usage not included in string
8774598833	02-09-2025	02-10-2025	04-09-2025	2 616,55	M02	Internal Usage not included in string
9251775291	10-09-2025	10-10-2025	07-10-2025	154 006,49	M03	Internal Usage not included in string
8287424551	11-09-2025	11-10-2025	07-10-2025	376 586,51	M03	Internal Usage not included in string
9581081208	18-09-2025	13-10-2025	07-10-2025	2 981,82	M03	Internal Usage not included in string
6897791850	18-09-2025	13-10-2025	07-10-2025	1 898,88	M03	Internal Usage not included in string
8926469644	18-09-2025	13-10-2025	07-10-2025	10 996,15	M03	Internal Usage not included in string
9792412008	18-09-2025	13-10-2025	07-10-2025	53 865,36	M03	Internal Usage not included in string
7460413421	04-09-2025	29-09-2025	25-09-2025	1 772,29	M03	Internal Usage not included in string

The table above indicates the Bulk Current Account Reconciliation statement for September 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
1	6627012482	Eskom	Bulk Purchases Provision	23-07-2025	22-08-2025	21-08-2025	1 416 832,83 1 416 832,83	2 833 665,66	-		M01
2	6779486465	Eskom	Bulk Purchases Provision	17-07-2025	16-08-2025	14-08-2025	3 263 663,99 3 263 664,00	6 527 327,99	-		M01
3	8260124924	Eskom	Bulk Purchases Provision	23-07-2025	22-08-2025	21-08-2024	512 052,21 512 052,21	1 024 104,42	-		M01
4	9571810478	Eskom	Bulk Purchases Provision	17-07-2025	16-08-2025	14-08-2025	3 479 956,94 3 479 956,94	6 959 913,88	-		M01
5	5633644454	Eskom	Bulk Purchases Provision	23-07-2025	22-08-2025	21-08-2025	316 772,19 316 772,19	633 544,38	-		M01
6	5001886097	Eskom	Bulk Purchases Provision	04-07-2025	29-07-2025	28-07-2025	104,17 1 302,08	1 406,25	-		M01
7	7039295180	Eskom	Bulk Purchases				Account closed				
8	9871219263	Eskom	Bulk Purchases				Account closed				
9	9251775291	Eskom	Bulk Purchases Provision	10-07-2025	10-08-2025	07-08-2025	48 051,07 112 119,16	160 170,23	-		M01
10	8287424551	Eskom	Bulk Purchases Provision	15-07-2025	14-08-2025	07-08-2025	110 074,21 256 839,83	366 914,04	-		M01
11	5377939292	Eskom	Bulk Purchases Provision	17-07-2025	16-08-2025	14-08-2025	3 243,43 3 243,44	6 486,87	-		M01
12	9003055662	Eskom	Bulk Purchases	16-07-2025	15-08-2025		-8 770,02		-8 770,02		M01
13	9581081208	Eskom	Bulk Purchases Provison	18-07-2025	12-08-2025	07-08-2025	1 336,68 1 336,68	2 673,36	-		M01
14	6897791850	Eskom	Bulk Purchases Provison	18-07-2025	12-08-2025	07-08-2025	1 394,17 1 045,63	2 439,80	-		M01
15	8926469644	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	7 681,74 5 761,31	13 443,05	-		M01
16	7486207260	Eskom	Bulk Purchases	04-07-2025	29-07-2025		-10 729,92		-10 729,92		M01
17	9792412008	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	28 912,07 23 491,05	52 403,12	-		M01
18	7460413421	Eskom	Bulk Purchases Provision	04-07-2025	29-07-2025	28-07-2025	237,84 2 973,04	3 210,88	-		M01
19	9622581180	Eskom	Bulk Purchases Provision	25-07-2025	19-08-2025	14-08-2025	8 235,42 2 506,43	10 741,85	-		M01
20	6983620040	Eskom	Bulk Purchases Provision	17-07-2025	16-08-2025	14-08-2025	9 446,41 8 186,88	17 633,29	-		M01
21	5710236842	Eskom	Bulk Purchases Provision	16-07-2025	15-08-2025	14-08-2025	42 924,96 42 924,97	85 849,93	-		M01
22	6829354180	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	14 668,73 11 001,54	25 670,27	-		M01
23	5421499776	Eskom	Bulk Purchases Provision	04-07-2025	29-07-2025	28-07-2025	641,63 8 662,01	9 303,64	-		M01
24	8774598833	Eskom	Bulk Purchases Provision	29-07-2025	28-08-2025	21-08-2025	1 760,46 2 514,94	4 275,40	-		M01
			Provision	**9 473 187,16**			**18 721 678,37**	**18 741 178,31**	**-**		

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
1	6627012482	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	2 900 571,01	2 900 571,01	-		M02
2	6779486465	Eskom	Bulk Purchases	18-08-2025	17-09-2025	16-09-2025	7 050 888,60	7 050 888,60	-		M02
3	8260124924	Eskom	Bulk Purchases	18-08-2025	17-09-2025	16-09-2025	1 012 413,34	1 012 413,34	-		M02
4	9571810478	Eskom	Bulk Purchases	18-08-2025	17-09-2025	12-09-2025	6 904 131,95	6 904 131,95	-		M02
5	5633644454	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	686 806,90	686 806,90	-		M02
6	5001886097	Eskom	Bulk Purchases	06-08-2025	01-09-2025		-		-		M02
7	7039295180	Eskom	Bulk Purchases				Account closed				
8	9871219263	Eskom	Bulk Purchases				Account closed				
9	9251775291	Eskom	Bulk Purchases	11-08-2025	10-09-2025	04-09-2025	159 217,47	159 217,47	-		M02
10	8287424551	Eskom	Bulk Purchases	14-08-2025	13-09-2025	12-09-2025	364 263,86	364 263,86	-		M02
11	5377939292	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	6 839,06	6 839,06	-		M02
12	9003055662	Eskom	Bulk Purchases	14-08-2025	13-09-2025	12-09-2025	5 710,87	5 710,87	-		M02
13	9581081208	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	3 701,57	3 701,57	-		M02
14	6897791850	Eskom	Bulk Purchases	20-08-2025	15-09-2025	08-09-2025	2 088,77	2 088,77	-		M02
15	8926469644	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	15 130,68	15 130,68	-		M02
16	7486207260	Eskom	Bulk Purchases	06-08-2025	01-09-2025		-7 244,97		-7 244,97		M02
17	9792412008	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	36 952,66	36 952,66	-		M02
18	7460413421	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	2 088,77	2 088,77	-		M02
19	9622581180	Eskom	Bulk Purchases	27-08-2025	22-09-2025	18-09-2025	11 466,90	11 466,90	-		M02
20	6983620040	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	18 988,23	18 988,23	-		M02
21	5710236842	Eskom	Bulk Purchases	18-08-2025	17-09-2025	12-09-2025	85 215,03	85 215,03	-		M02
22	6829354180	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	29 630,44	29 630,44	-		M02
23	5421499776	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	10 586,91	10 586,91	-		M02
24	8774598833	Eskom	Bulk Purchases	02-09-2025	02-10-2025	04-09-2025	2 616,55	2 616,55	-		M02
							19 302 064,60	***19 309 309,57***	***-7 244,97***		

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
1	6627012482	Eskom	Bulk Purchases	17-09-2025	17-10-2025		2 555 227,82		2 555 227,82		M03
2	6779486465	Eskom	Bulk Purchases	17-09-2025	17-10-2025		5 652 007,38		5 652 007,38		M03
3	8260124924	Eskom	Bulk Purchases	17-09-2025	17-10-2025		815 868,80		815 868,80		M03
4	9571810478	Eskom	Bulk Purchases	17-09-2025	17-10-2025		5 824 271,20		5 824 271,20		M03
5	5633644454	Eskom	Bulk Purchases	23-09-2025	23-10-2025		573 334,50		573 334,50		M03
6	5001886097	Eskom	Bulk Purchases	04-09-2025	29-09-2025		-		-		M03
7	7039295180	Eskom	Bulk Purchases				Account closed				
8	9871219263	Eskom	Bulk Purchases				Account closed				
9	9251775291	Eskom	Bulk Purchases	10-09-2025	10-10-2025	07-10-2025	154 006,49	154 006,49	-		M03
10	8287424551	Eskom	Bulk Purchases	11-09-2025	11-10-2025	07-10-2025	376 586,51	376 586,51	-		M03
11	5377939292	Eskom	Bulk Purchases	17-09-2025	17-10-2025		6 839,06		6 839,06		M03
12	9003055662	Eskom	Bulk Purchases	03-10-2025	03-11-2025	08-10-2025	2 933,88	2 933,88	-		M03
13	9581081208	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	2 981,82	2 981,82	-		M03
14	6897791850	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	1 898,88	1 898,88	-		M03
15	8926469644	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	10 996,15	10 996,15	-		M03
16	7486207260	Eskom	Bulk Purchases	04-09-2025	29-09-2025		-4 288,04		-4 288,04		M03
17	9792412008	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	53 865,36	53 865,36	-		M03
18	7460413421	Eskom	Bulk Purchases	04-09-2025	29-09-2025	25-09-2025	1 772,29		1 772,29		M03
19	9622581180	Eskom	Bulk Purchases	29-09-2025	24-10-2025		-6 436,34		-6 436,34		M03
20	6983620040	Eskom	Bulk Purchases	16-09-2025	16-10-2025		17 759,23		17 759,23		M03
21	5710236842	Eskom	Bulk Purchases	16-09-2025	16-10-2025		70 702,78		70 702,78		M03
22	6829354180	Eskom	Bulk Purchases	18-09-2025	13-10-2025		-8 610,66		-8 610,66		M03
23	5421499776	Eskom	Bulk Purchases	04-09-2025	29-09-2025	25-09-2025	8 771,60		8 771,60		M03
24	8774598833	Eskom	Bulk Purchases	15-09-2025	15-10-2025		3 036,01		3 036,01		M03
							16 113 524,72	***603 269,09***	***15 510 255,63***		

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
	22110797	100258300	Dept Water and Sanitation	Bulk water					-	-	M01
10		101697201			31-07-2025	01-09-2025	25-08-2025	604,08	604,08	-	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
	22110797	100258300	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	18-09-2025	26 021,02	26 021,02	-	M02
10		101697201			31-08-2025	30-09-2025	04-09-2025	604,08	604,08	-	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
								52 074,95	***52 074,95***	**-**	

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 - M03 September

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	74 997	76 578	76 578	6 406	24 217	19 145	5 072	26%	76 578
Service charges	215 962	232 542	232 542	18 828	61 140	58 135	3 004	5%	232 542
Investment revenue	9 619	7 788	7 788	1 875	2 835	1 947	888	46%	7 788
Transfers and subsidies - Operational	107 443	109 882	109 882	1 234	33 362	27 470	5 891	0	109 882
Other own revenue	97 411	87 820	87 820	6 800	17 025	21 955	(4 930)	-22%	87 820
Total Revenue (excluding capital transfers and contributions)	**505 431**	**514 610**	**514 610**	**35 144**	**138 578**	**128 652**	**9 926**	**8%**	**514 610**
Employee costs	138 386	164 632	164 632	11 584	34 851	41 158	(6 307)	-15%	164 632
Remuneration of Councillors	6 355	6 831	6 831	538	1 615	1 708	(93)	-5%	6 831
Depreciation and amortisation	33 693	33 534	33 534	2 502	7 507	8 383	(877)	-10%	33 534
Interest	13 535	12 415	12 415	908	2 716	3 104	(387)	-12%	12 415
Inventory consumed and bulk purchases	137 531	155 395	155 390	14 615	40 258	39 008	1 249	3%	155 390
Transfers and subsidies	164	750	750	–	6	187	(182)	-97%	750
Other expenditure	144 660	140 463	140 468	9 454	24 788	34 956	(10 168)	-29%	140 468
Total Expenditure	**474 325**	**514 020**	**514 020**	**39 603**	**111 740**	**128 505**	**(16 765)**	**-13%**	**514 020**
Surplus/(Deficit)	**31 106**	**590**	**590**	**(4 460)**	**26 838**	**147**	**26 691**	**18106%**	**590**
Transfers and subsidies - capital (monetary allocations)	37 781	39 848	39 848	584	584	9 962	(9 378)	-94%	39 848
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**68 887**	**40 438**	**40 438**	**(3 876)**	**27 422**	**10 109**	**17 312**	**171%**	**40 438**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**68 887**	**40 438**	**40 438**	**(3 876)**	**27 422**	**10 109**	**17 312**	**171%**	**40 438**
Capital expenditure & funds sources									
Capital expenditure	**53 751**	**78 459**	**78 459**	**152**	**2 008**	**13 077**	**(11 068)**	**-85%**	**78 459**
Capital transfers recognised	37 781	39 848	39 848	–	1 779	6 641	(4 862)	-73%	39 848
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**15 970**	**38 611**	**38 611**	**152**	**229**	**6 435**	**(6 206)**	**-96%**	**38 611**
Total sources of capital funds	**53 751**	**78 459**	**78 459**	**152**	**2 008**	**13 077**	**(11 068)**	**-85%**	**78 459**
Financial position									
Total current assets	169 737	104 463	104 463		209 948				104 463
Total non current assets	706 070	782 618	782 618		701 205				782 618
Total current liabilities	99 916	86 252	86 252		105 213				86 252
Total non current liabilities	126 729	116 694	116 694		129 356				116 694
Community wealth/Equity	**649 161**	**684 134**	**684 134**		**676 583**				**684 134**
Cash flows									
Net cash from (used) operating	99 208	68 308	68 308	6 978	50 620	44 367	(6 254)	-14%	68 308
Net cash from (used) investing	(54 127)	(78 059)	(78 059)	(1 232)	(2 642)	(5 673)	(3 031)	53%	(78 059)
Net cash from (used) financing	(1 741)	(306)	(306)	25	82	(76)	(158)	207%	(306)
Cash/cash equivalents at the month/year end	**104 598**	**37 066**	**37 066**	**152 658**	**152 658**	**85 740**	**(66 918)**	**-78%**	**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	17 632	9 024	7 200	6 741	3 633	3 464	20 618	80 147	148 459
Creditors Age Analysis									
Total Creditors	15 851	–	–	4 174	–	–	–	1 020	21 045

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
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										
Governance and administration		**158 021**	**156 426**	**156 426**	**9 419**	**42 491**	**39 107**	3 384	9%	**156 426**
Executive and council		57 461	57 301	57 301	–	13 105	14 325	(1 220)	-9%	57 301
Finance and administration		100 559	99 125	99 125	9 419	29 386	24 781	4 605	19%	99 125
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**76 870**	**75 497**	**75 497**	**5 151**	**11 848**	**18 874**	(7 027)	-37%	**75 497**
Community and social services		11 253	17 681	17 681	560	1 141	4 420	(3 279)	-74%	17 681
Sport and recreation		3 171	3 205	3 205	302	1 059	801	258	32%	3 205
Public safety		55 732	46 710	46 710	4 288	9 647	11 678	(2 030)	-17%	46 710
Housing		6 714	7 900	7 900	–	–	1 975	(1 975)	-100%	7 900
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**7 850**	**12 525**	**12 525**	**691**	**1 692**	**3 131**	(1 440)	-46%	**12 525**
Planning and development		2 721	3 484	3 484	262	525	871	(346)	-40%	3 484
Road transport		5 129	9 041	9 041	429	1 166	2 260	(1 094)	-48%	9 041
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**300 471**	**310 010**	**310 010**	**20 467**	**83 132**	**77 502**	**5 629**	7%	**310 010**
Energy sources		189 144	199 370	199 370	13 798	49 724	49 843	(118)	0%	199 370
Water management		49 924	62 856	62 856	3 678	13 394	15 714	(2 320)	-15%	62 856
Waste water management		38 774	24 053	24 053	1 578	11 283	6 013	5 270	88%	24 053
Waste management		22 630	23 730	23 730	1 413	8 731	5 933	2 798	47%	23 730
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**543 212**	**554 458**	**554 458**	**35 727**	**139 162**	**138 614**	**548**	**0%**	**554 458**
Expenditure - Functional										
Governance and administration		**119 672**	**132 041**	**132 041**	**9 915**	**27 058**	**33 010**	(5 952)	-18%	**132 041**
Executive and council		13 521	14 571	14 571	1 062	4 782	3 643	1 139	31%	14 571
Finance and administration		104 949	115 765	115 765	8 736	21 975	28 941	(6 966)	-24%	115 765
Internal audit		1 202	1 705	1 705	117	301	426	(125)	-29%	1 705
Community and public safety		**89 350**	**85 301**	**85 301**	**6 355**	**18 391**	**21 325**	(2 934)	-14%	**85 301**
Community and social services		9 560	12 785	12 785	812	2 334	3 196	(862)	-27%	12 785
Sport and recreation		12 709	14 664	14 664	1 005	2 922	3 666	(745)	-20%	14 664
Public safety		61 575	52 259	52 259	4 370	12 629	13 065	(435)	-3%	52 259
Housing		5 506	5 593	5 593	169	506	1 398	(892)	-64%	5 593
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**27 971**	**33 064**	**33 064**	**2 624**	**7 442**	**8 266**	(824)	-10%	**33 064**
Planning and development		11 656	14 810	14 810	996	2 686	3 703	(1 017)	-27%	14 810
Road transport		16 314	18 254	18 254	1 628	4 756	4 564	192	4%	18 254
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**237 332**	**263 614**	**263 614**	**20 709**	**58 849**	**65 903**	**(7 055)**	-11%	**263 614**
Energy sources		154 920	172 961	172 961	14 862	41 599	43 240	(1 641)	-4%	172 961
Water management		33 545	34 007	34 007	2 131	6 384	8 502	(2 118)	-25%	34 007
Waste water management		22 791	28 051	28 051	2 128	6 145	7 013	(868)	-12%	28 051
Waste management		26 075	28 595	28 595	1 588	4 720	7 149	(2 428)	-34%	28 595
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**474 325**	**514 020**	**514 020**	**39 603**	**111 740**	**128 505**	**(16 765)**	**-13%**	**514 020**
Surplus/ (Deficit) for the year		**68 887**	**40 438**	**40 438**	**(3 876)**	**27 422**	**10 109**	**17 312**	**1,7124946**	**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) - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		57 461	57 301	57 301	–	13 105	14 325	(1 220)	-8,5%	57 301
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Financial Administrative Services		96 265	95 972	95 972	9 256	29 061	23 993	5 067	21,1%	95 972
Vote 4 - Community Development Services		13 558	18 822	18 822	678	1 339	4 705	(3 366)	-71,5%	18 822
Vote 5 - Corporate and Strategic Services		1 921	932	932	10	65	233	(169)	-72,3%	932
Vote 6 - Planning and Development Services		2 721	3 484	3 484	262	525	871	(346)	-39,7%	3 484
Vote 7 - Public Safety		59 822	51 917	51 917	4 749	10 876	12 979	(2 103)	-16,2%	51 917
Vote 8 - Electricity		189 126	199 403	199 403	13 801	49 723	49 851	(128)	-0,3%	199 403
Vote 9 - Waste Management		22 630	23 731	23 731	1 413	8 731	5 933	2 798	47,2%	23 731
Vote 10 - Waste Water Management		38 734	24 061	24 061	1 578	11 284	6 015	5 269	87,6%	24 061
Vote 11 - Water		49 926	62 859	62 859	3 678	13 395	15 715	(2 320)	-14,8%	62 859
Vote 12 - Housing		6 714	7 900	7 900	–	–	1 975	(1 975)	-100,0%	7 900
Vote 13 - Road Transport		1 163	4 870	4 870	–	–	1 217	(1 217)	-100,0%	4 870
Vote 14 - Sports and Recreation		3 171	3 205	3 205	302	1 059	801	258	32,2%	3 205
Total Revenue by Vote	2	**543 212**	**554 458**	**554 458**	**35 727**	**139 162**	**138 614**	**548**	**0,4%**	**554 458**
Expenditure by Vote	1									
Vote 1 - Executive and Council		8 998	9 901	9 901	625	3 524	2 475	1 049	42,4%	9 901
Vote 2 - Office of Municipal Manager		11 405	13 126	13 126	924	2 780	3 282	(502)	-15,3%	13 126
Vote 3 - Financial Administrative Services		70 596	74 450	74 450	5 153	13 776	18 613	(4 837)	-26,0%	74 450
Vote 4 - Community Development Services		10 341	12 297	12 297	623	1 950	3 074	(1 124)	-36,6%	12 297
Vote 5 - Corporate and Strategic Services		25 728	31 566	31 566	3 217	6 889	7 892	(1 002)	-12,7%	31 566
Vote 6 - Planning and Development Services		11 223	13 538	13 538	967	2 603	3 384	(782)	-23,1%	13 538
Vote 7 - Public Safety		65 916	59 313	59 313	4 770	13 682	14 828	(1 147)	-7,7%	59 313
Vote 8 - Electricity		154 920	172 961	172 961	14 862	41 599	43 240	(1 641)	-3,8%	172 961
Vote 9 - Waste Management		26 075	28 595	28 595	1 588	4 720	7 149	(2 428)	-34,0%	28 595
Vote 10 - Waste Water Management		21 407	26 591	26 591	2 067	5 965	6 648	(683)	-10,3%	26 591
Vote 11 - Water		33 545	34 007	34 007	2 131	6 384	8 502	(2 118)	-24,9%	34 007
Vote 12 - Housing		5 506	5 593	5 593	169	506	1 398	(892)	-63,8%	5 593
Vote 13 - Road Transport		15 955	17 417	17 417	1 503	4 441	4 354	86	2,0%	17 417
Vote 14 - Sports and Recreation		12 709	14 664	14 664	1 005	2 922	3 666	(745)	-20,3%	14 664
Total Expenditure by Vote	2	**474 325**	**514 020**	**514 020**	**39 603**	**111 740**	**128 505**	**(16 765)**	**-13,0%**	**514 020**
Surplus/ (Deficit) for the year	2	**68 887**	**40 438**	**40 438**	**(3 876)**	**27 422**	**10 109**	**17 312**	**171,2%**	**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) - M03 September										
		2024/25	Budget Year 2025/26							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		152 838	168 694	168 694	13 445	45 378	42 173	3 204	8%	168 694
Service charges - Water		32 696	34 221	34 221	2 746	7 676	8 555	(879)	-10%	34 221
Service charges - Waste Water Management		15 823	15 309	15 309	1 384	4 252	3 827	425	11%	15 309
Service charges - Waste management		14 604	14 318	14 318	1 254	3 834	3 579	254	7%	14 318
Sale of Goods and Rendering of Services		5 318	4 781	4 781	489	1 599	1 195	404	34%	4 781
Agency services		4 012	4 171	4 171	429	1 166	1 043	124	12%	4 171
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		7 362	7 265	7 265	588	1 719	1 816	(97)	-5%	7 265
Interest from Current and Non Current Assets		9 619	7 788	7 788	1 875	2 835	1 947	888	46%	7 788
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 070	781	781	153	287	195	92	47%	781
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		595	411	411	127	350	103	247	241%	411
Non-Exchange Revenue								–		–
Property rates		74 997	76 578	76 578	6 406	24 217	19 145	5 072	26%	76 578
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		56 370	45 587	45 587	4 299	9 666	11 397	(1 731)	-15%	45 587
Licence and permits		2	2	2	–	0	1	(0)	-60%	2
Transfers and subsidies - Operational		107 443	109 882	109 882	1 234	33 362	27 470	5 891	21%	109 882
Interest earned from Receivables (Non-Exchange)		4 500	4 743	4 743	341	1 105	1 186	(81)	-7%	4 743
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue (Non-Exchange)		3 863	5 431	5 431	376	1 132	1 358	(225)	-17%	5 431
Gains on disposal of Assets		1 428	400	400	–	–	100	(100)	-100%	400
Other Gains		12 889	14 248	14 248	–	–	3 562	(3 562)	-100%	14 248
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**505 431**	**514 610**	**514 610**	**35 144**	**138 578**	**128 652**	**9 926**	**8%**	**514 610**
Expenditure By Type										
Employee related costs		138 386	164 632	164 632	11 584	34 851	41 158	(6 307)	-15%	164 632
Remuneration of councillors		6 355	6 831	6 831	538	1 615	1 708	(93)	-5%	6 831
Bulk purchases - electricity		124 217	141 209	141 209	13 432	37 402	35 302	2 100	6%	141 209
Inventory consumed		13 314	14 186	14 181	1 183	2 855	3 706	(851)	-23%	14 181
Debt impairment		66 019	52 790	52 790	4 402	13 204	13 198	6	0%	52 790
Depreciation and amortisation		33 693	33 534	33 534	2 502	7 507	8 383	(877)	-10%	33 534
Interest		13 535	12 415	12 415	908	2 716	3 104	(387)	-12%	12 415
Contracted services		40 502	45 175	44 705	2 078	4 510	10 823	(6 313)	-58%	44 705
Transfers and subsidies		164	750	750	–	6	187	(182)	-97%	750
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		35 149	40 037	40 513	2 974	7 074	10 320	(3 246)	-31%	40 513
Losses on Disposal of Assets		–	400	400	–	–	100	(100)	-100%	400
Other Losses		2 989	2 060	2 060	–	–	515	(515)	-100%	2 060
Total Expenditure		**474 325**	**514 020**	**514 020**	**39 603**	**111 740**	**128 505**	**(16 765)**	**-13%**	**514 020**
Surplus/(Deficit)		**31 106**	**590**	**590**	**(4 460)**	**26 838**	**147**	**26 691**	**0**	**590**
Transfers and subsidies - capital (monetary allocations)		37 781	39 848	39 848	584	584	9 962	(9 378)	(0)	39 848
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**68 887**	**40 438**	**40 438**	**(3 876)**	**27 422**	**10 109**	**17 312**	**0**	**40 438**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**68 887**	**40 438**	**40 438**	**(3 876)**	**27 422**	**10 109**	**17 312**	**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**	**(3 876)**	**27 422**	**10 109**	17 312	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**	**(3 876)**	**27 422**	**10 109**	**17 312**	**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) - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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	–	662	706	(43)	-6%	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**	**–**	**662**	**6 277**	**(5 615)**	**-89%**	**37 664**
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Office of Municipal Manager		–	30	30	–	11	5	6	125%	30
Vote 3 - Financial Administrative Services		438	10	10	–	–	2	(2)	-100%	10
Vote 4 - Community Development Services		4 883	13 786	13 786	–	534	2 298	(1 764)	-77%	13 786
Vote 5 - Corporate and Strategic Services		950	950	950	–	2	158	(157)	-99%	950
Vote 6 - Planning and Development Services		4	1 476	1 476	–	4	246	(242)	-99%	1 476
Vote 7 - Public Safety		2 524	4 420	4 420	140	200	737	(537)	-73%	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	(58)	-82%	425
Vote 11 - Water		9 785	4 848	4 848	–	584	808	(224)	-28%	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	1 346	6 799	**(5 453)**	**-80%**	40 795
Total Capital Expenditure		**53 751**	**78 459**	**78 459**	**152**	**2 008**	**13 077**	**(11 068)**	**-85%**	**78 459**
Capital Expenditure - Functional Classification										
Governance and administration		**1 388**	**990**	**990**	**–**	**13**	**165**	(152)	-92%	**990**
Executive and council		–	30	30	–	11	5	6	125%	30
Finance and administration		1 388	960	960	–	2	160	(158)	-99%	960
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**10 763**	**23 923**	**23 923**	**140**	**733**	**3 987**	(3 254)	-82%	**23 923**
Community and social services		5 898	15 456	15 456	–	534	2 576	(2 042)	-79%	15 456
Sport and recreation		–	1 200	1 200	–	–	200	(200)	-100%	1 200
Public safety		1 509	2 750	2 750	140	200	458	(258)	-56%	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**	**–**	**666**	**1 952**	(1 286)	-66%	**11 711**
Planning and development		264	5 711	5 711	–	666	952	(286)	-30%	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**	**596**	**6 973**	(6 376)	-91%	**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	–	584	3 129	(2 546)	-81%	18 775
Waste water management		19 567	1 625	1 625	12	12	271	(258)	-95%	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**	**2 008**	**13 077**	**(11 068)**	**-85%**	**78 459**
Funded by:										
National Government		25 141	29 014	29 014	–	1 196	4 836	(3 640)	-75%	29 014
Provincial Government		12 640	10 834	10 834	–	584	1 806	(1 222)	-68%	10 834
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**37 781**	**39 848**	**39 848**	**–**	**1 779**	**6 641**	**(4 862)**	**-73%**	**39 848**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		15 970	38 611	38 611	152	229	6 435	(6 206)	-96%	38 611
Total Capital Funding		**53 751**	**78 459**	**78 459**	**152**	**2 008**	**13 077**	**(11 068)**	**-85%**	**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 - M03 September						
Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		104 598	37 066	37 066	152 658	37 066
Trade and other receivables from exchange transactions		30 957	39 417	39 417	25 742	39 417
Receivables from non-exchange transactions		13 971	19 216	19 216	10 596	19 216
Current portion of non-current receivables		–	1 296	1 296	–	1 296
Inventory		1 329	1 173	1 173	1 478	1 173
VAT		10 706	6 294	6 294	11 292	6 294
Other current assets		8 176	–	–	8 182	–
Total current assets		169 737	104 463	104 463	209 948	104 463
Non current assets						
Investments		–	–	–	–	–
Investment property		73 790	74 159	74 159	73 777	74 159
Property, plant and equipment		629 107	706 744	706 744	623 622	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	3 307	1 600
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		706 070	782 618	782 618	701 205	782 618
TOTAL ASSETS		875 807	887 081	887 081	911 152	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	3 432	3 338
Trade and other payables from exchange transactions		58 506	51 533	51 533	44 028	51 533
Trade and other payables from non-exchange transactions		12 831	(698)	(698)	29 678	(698)
Provision		20 866	18 374	18 374	20 537	18 374
VAT		3 887	–	–	7 062	–
Other current liabilities		–	–	–	–	–
Total current liabilities		99 916	86 252	86 252	105 213	86 252
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		113 023	116 694	116 694	115 650	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	129 356	116 694
TOTAL LIABILITIES		226 645	202 946	202 946	234 569	202 946
NET ASSETS	2	649 161	684 134	684 134	676 583	684 134
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		649 161	684 134	684 134	676 583	684 134
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	649 161	684 134	684 134	676 583	684 134

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		71 202	70 911	70 911	15 551	26 087	22 099	3 988	18%	70 911
Service charges		207 250	227 229	227 229	22 057	62 962	63 349	(387)	-1%	227 229
Other revenue		21 100	22 053	22 053	1 920	6 186	5 087	1 098	22%	22 053
Transfers and Subsidies - Operational		103 839	109 882	109 882	2 724	44 781	38 537	6 243	16%	109 882
Transfers and Subsidies - Capital		37 781	39 848	39 848	–	6 012	4 888	1 124	23%	39 848
Interest		12 537	11 787	11 787	1 994	4 777	2 947	1 830	62%	11 787
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(354 109)	(412 568)	(412 568)	(37 263)	(100 174)	(92 449)	7 725	-8%	(412 568)
Interest		(228)	(84)	(84)	(4)	(4)	(21)	(17)	79%	(84)
Transfers and Subsidies		(164)	(750)	(750)	–	(6)	(71)	(65)	92%	(750)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**99 208**	**68 308**	**68 308**	**6 978**	**50 620**	**44 367**	**(6 254)**	**-14%**	**68 308**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 348	400	400	–	–	–	–		400
Decrease (increase) in non-current receivables		–	–	–	624	(633)	–	(633)	#DIV/0!	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(57 475)	(78 459)	(78 459)	(1 856)	(2 008)	(5 673)	(3 665)	65%	(78 459)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(54 127)**	**(78 059)**	**(78 059)**	**(1 232)**	**(2 642)**	**(5 673)**	**(3 031)**	**53%**	**(78 059)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		228	170	170	25	82	43	39	92%	170
Payments										
Repayment of borrowing		(1 969)	(476)	(476)	–	–	(119)	(119)	100%	(476)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(1 741)**	**(306)**	**(306)**	**25**	**82**	**(76)**	**(158)**	**207%**	**(306)**
NET INCREASE/ (DECREASE) IN CASH HELD		**43 340**	**(10 057)**	**(10 057)**	**5 771**	**48 060**	**38 617**			**(10 057)**
Cash/cash equivalents at beginning:		61 258	47 123	47 123	146 887	104 598	47 123			47 123
Cash/cash equivalents at month/year end:		104 598	37 066	37 066	152 658	152 658	85 740			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 - M03 September																
Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		5 277	5 260	15 551	6 062	5 979	5 245	5 036	5 192	5 466	5 195	5 653	996	70 911	75 522	78 919
Service charges - Electricity revenue		15 857	15 986	17 700	14 111	10 977	15 262	10 911	13 636	12 396	13 715	11 826	16 457	168 833	177 883	188 894
Service charges - Water revenue		2 588	2 289	2 367	3 046	2 855	2 794	3 143	2 955	3 021	3 282	3 000	3 585	34 925	37 196	38 868
Service charges - Waste Water Management		1 005	1 242	1 096	954	920	929	831	943	846	955	995	449	11 166	11 893	12 426
Service charges - Waste Mangement		941	996	894	1 043	1 017	1 029	1 011	1 034	1 024	1 032	1 036	1 248	12 306	13 107	13 700
		–	–	–									–	–	–	–
Rental of facilities and equipment		55	79	153	65	65	65	65	65	65	65	65	(26)	781	816	837
Interest earned - external investments		898	62	1 875	649	649	649	649	649	649	649	649	(239)	7 788	11 373	11 573
Interest earned - outstanding debtors		890	933	119	333	333	333	333	333	333	333	333	(609)	3 999	4 290	4 604
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 255	1 153	966	1 067	1 067	1 062	968	968	951	957	938	555	11 907	13 086	13 407
Licences and permits		0	–	–	2	–	–	–	–	–	–	–	(0)	2	2	2
Agency services		386	352	429	437	375	292	389	401	333	255	223	299	4 171	4 359	4 468
Transfers and Subsidies - Operational		37 515	4 542	2 724	2 863	2 698	22 740	1 617	7 916	21 409	2 175	2 012	1 673	109 882	124 725	193 623
Other revenue		309	676	372	1 107	677	532	156	326	568	973	201	(705)	5 191	5 416	5 552
Cash Receipts by Source		**66 975**	**33 572**	**44 245**	**31 739**	**27 613**	**50 932**	**25 109**	**34 418**	**47 061**	**29 585**	**26 930**	**23 682**	**441 861**	**479 670**	**566 873**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6 012	–	–	5 915	2 616	3 124	1 955	388	6 448	5 865	4 587	2 938	39 848	60 127	81 671
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	400	400	2 500	2 500
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		17	40	25	14	14	14	14	14	14	14	14	(25)	170	170	170
VAT Control (receipts)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		(565)	(693)	624	–	–	–	–	–	–	–	–	633	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**72 440**	**32 919**	**44 894**	**37 668**	**30 243**	**54 070**	**27 079**	**34 820**	**53 523**	**35 464**	**31 532**	**27 628**	**482 280**	**542 466**	**651 214**
Cash Payments by Type													–			
Employee related costs		12 067	11 649	11 550	13 242	19 828	13 768	13 516	13 516	13 516	12 934	13 203	16 340	165 128	173 913	183 981
Remuneration of councillors		538	538	538	548	549	549	541	578	541	518	512	881	6 831	7 139	7 317
Interest		–	–	4	7	7	7	7	7	7	7	7	24	84	50	50
Bulk purchases - Electricity		15 839	13 980	18 886	11 802	9 181	12 765	9 125	11 405	10 368	11 471	9 891	6 497	141 209	148 778	157 987
Acquisitions - water & other inventory		210	1 557	1 236	1 369	1 206	628	1 113	1 742	1 180	1 395	1 259	1 289	14 186	14 852	15 268
Contracted services		322	2 110	2 078	2 413	3 319	1 695	2 524	5 771	6 074	4 336	5 589	8 944	45 175	56 613	119 902
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		6	–	–	11	4	4	64	4	253	40	47	317	750	774	788
Other expenditure		2 470	1 630	2 974	4 484	2 601	2 816	3 341	1 549	5 234	1 184	4 981	6 773	40 037	43 649	45 084
Cash Payments by Type		**31 452**	**31 464**	**37 267**	**33 877**	**36 695**	**32 231**	**30 232**	**34 572**	**37 173**	**31 886**	**35 488**	**41 065**	**413 402**	**445 767**	**530 377**
Other Cash Flows/Payments by Type																
Capital assets		–	152	1 856	10 254	7 860	4 962	1 226	4 591	22 045	8 495	7 061	9 957	78 459	60 127	81 671
Repayment of borrowing		–	–	–	–	–	119	–	–	119	–	–	238	476	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**31 452**	**31 617**	**39 123**	**44 131**	**44 554**	**37 311**	**31 458**	**39 163**	**59 337**	**40 381**	**42 549**	**51 260**	**492 337**	**505 894**	**612 048**
NET INCREASE/(DECREASE) IN CASH HELD		**40 987**	**1 302**	**5 771**	**(6 463)**	**(14 311)**	**16 759**	**(4 380)**	**(4 343)**	**(5 814)**	**(4 917)**	**(11 017)**	**(23 632)**	**(10 057)**	**36 573**	**39 166**
Cash/cash equivalents at the month/year beginning:		104 598	145 585	146 887	152 658	146 196	131 885	148 643	144 264	139 921	134 107	129 190	118 173	104 598	94 541	131 113
Cash/cash equivalents at the month/year end:		145 585	146 887	152 658	146 196	131 885	148 643	144 264	139 921	134 107	129 190	118 173	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 - M03 September

Description R thousands	NT Code	Budget Year 2025/26 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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 895	1 274	1 000	1 105	642	610	4 137	15 477	27 139	21 970		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9 344	2 231	1 166	1 433	451	268	1 354	5 682	21 929	9 188		
Receivables from Non-exchange Transactions - Property Rates	1400	5 769	2 690	2 717	1 084	893	981	5 033	26 518	45 686	34 509		
Receivables from Exchange Transactions - Waste Water Management	1500	1 594	888	752	1 009	445	426	2 687	11 897	19 698	16 464		
Receivables from Exchange Transactions - Waste Management	1600	1 561	880	655	509	334	311	1 969	7 515	13 734	10 638		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	52	–	–	–	65	118	118		
Interest on Arrear Debtor Accounts	1810	908	1 016	880	1 400	850	847	5 351	12 637	23 888	21 085		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(4 438)	46	30	149	18	20	88	355	(3 732)	630		
Total By Income Source	**2000**	**17 632**	**9 024**	**7 200**	**6 741**	**3 633**	**3 464**	**20 618**	**80 147**	**148 459**	**114 602**	**–**	**–**
2024/25 - totals only		18 302	11 568	11 444	4 437	3 995	3 865	22 271	70 957	146 839	**105 524**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(208)	619	613	517	122	110	696	3 866	6 335	5 310		
Commercial	2300	7 524	2 561	1 259	945	647	460	2 794	13 242	29 432	18 088		
Households	2400	10 316	5 844	5 328	5 280	2 864	2 893	17 128	63 039	112 691	91 204		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**17 632**	**9 024**	**7 200**	**6 741**	**3 633**	**3 464**	**20 618**	**80 147**	**148 459**	**114 602**	**–**	**–**

The outstanding debtors’ amount to R 148.459 million for September 2025. This is a decrease of R11.703 from August 2025. This is also evident from the collection rate. A total of R107.861 million is over 120 days. When analyzing the outstanding debt per customer group, R 112.691 million (75.91%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 29.432 million (19.83%) then Organs of State R6.335 million (4.27%). 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.

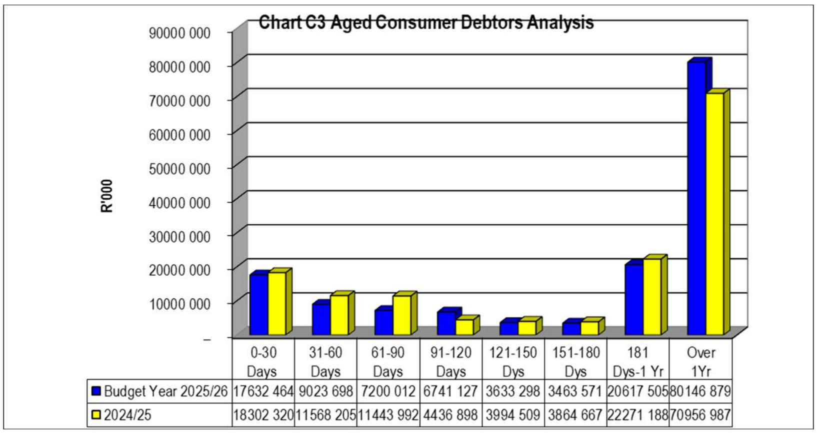


Figure 15: Chart C3 Aged Debtors Analysis

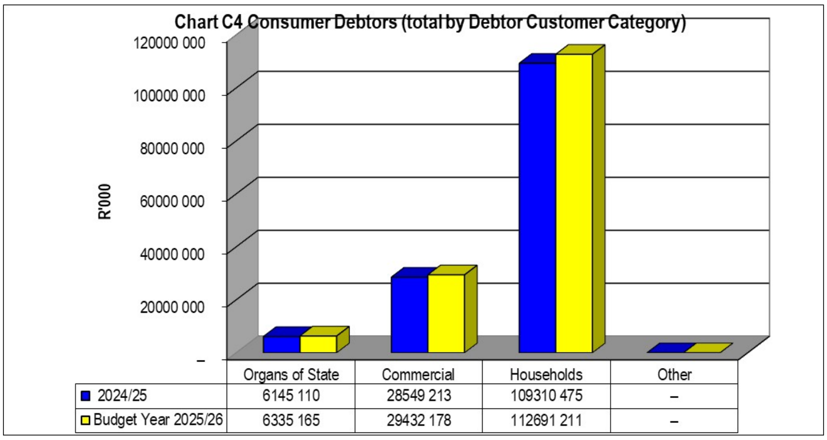


Figure 16: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	15 531	–	–	–	–	–	–	–	**15 531**	13 281
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	295	–	–	–	–	–	–	–	**295**	18
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	25	–	–	4 174	–	–	–	1 020	**5 219**	1 878
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**15 851**	**–**	**–**	**4 174**	**–**	**–**	**–**	**1 020**	**21 045**	15 177

The Municipality's outstanding creditors at the end of September 2025 amounted to R 21.045 million. This is mainly due to the current Eskom account. The outstanding amounts due to Eskom have been accounted for under long-term liabilities. The municipality participates in the Municipal Debt Relief per Circular 124 and is monitored monthly. The other outstanding invoices are currently under dispute and will be paid on resolution.

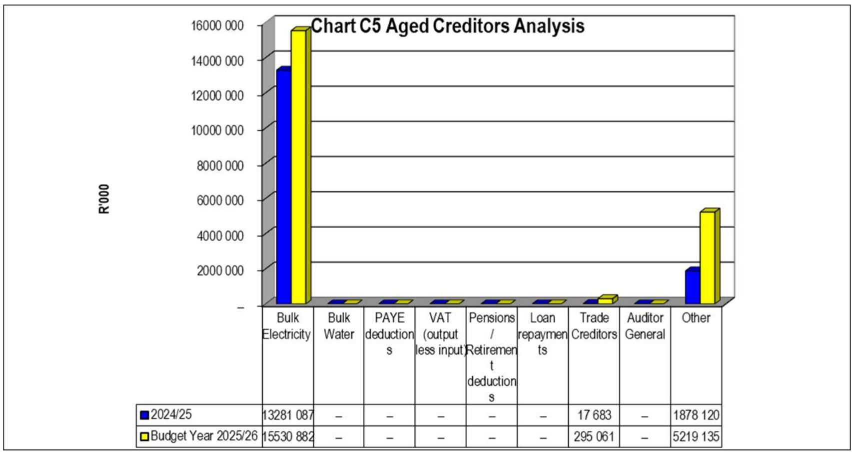


Figure 17: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September															
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 ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment	No	Variable	0,0675				2 498	53	–	5 000	**7 551**
Standard Bank 32 Day Call Account		Yrs	Call Investment	No	Variable	0,07				129	2	–	–	**130**
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment	No	Variable	0,0765				136 935	1 758	–	4 680	**143 374**
														–
														–
														–
														–
Municipality sub-total										**139 562**	**1 813**	–	**9 680**	**151 055**
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									**139 562**	**1 813**	–	**9 680**	**151 055**

The Municipality has Call Investment accounts with a balance of R 151.055 million at the end of September 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 September 2025

Borrowing Institition	Balance 01 September 2025	Interest Capital September 2025	Repayment August 2025	Interest Paid	Received	Balance at 30 September 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 - M03 September										
		2024/25	Budget Year 2025/26							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		94 781	94 963	94 963	–	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
EPWP Incentive		1 534	1 533	1 533	–	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)	3	–	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	–		14 919
Road Maintenance (Proclaimed)		–	1 260	1 260	–	–	–	–		1 260
Library Services: MRFG		6 288	6 477	6 477	–	2 159	2 159	–		6 477
Thusong Service Centre (Sustainability Operational Support)		–	200	200	–	–	–	–		200
CDW Support	4	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	–	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 Eelctrification 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	–	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 - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		94 225	94 963	94 963	632	32 245	23 741	8 504	35,8%	94 963
Local Government Equitable Share		71 545	75 765	75 765	–	31 569	18 941	12 628	66,7%	75 765
Finance Management		1 938	2 000	2 000	493	536	500	36	7,2%	2 000
EPWP Incentive		1 534	1 533	1 533	6	6	383	(377)	-98,4%	1 533
Municipal Infrastructure Grant (PMU)		880	913	913	133	133	228	(95)	-41,7%	913
Municipal Infrastructure Grant (VAT)		2 097	2 263	2 263	–	–	566	(566)	-100,0%	2 263
Regional Bulk Infrastructure Grant (VAT)		–	2 089	2 089	–	–	522	(522)	-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	–	–	2 600	(2 600)	-100,0%	10 400
National Treasury - Audit Fees		746	–	–	–	–	–	–		–
Provincial Government:		13 218	14 919	14 919	602	1 117	3 730	(2 613)	-70,1%	14 919
Road Maintenance (Proclaimed)		–	1 260	1 260	–	–	315	(315)	-100,0%	1 260
Library Services: MRFG		5 308	6 477	6 477	515	1 029	1 619	(590)	-36,4%	6 477
Thusong Service Centre (Sustainability Operational Support)		118	200	200	–	–	50	(50)	-100,0%	200
CDW Support		74	151	151	–	–	38	(38)	-100,0%	151
Human Settlement Development Grant		3 358	3 383	3 383	–	–	846	(846)	-100,0%	3 383
Financial Management Capability Grant		1 550	2 500	2 500	–	–	625	(625)	-100,0%	2 500
Municipal Interventions Grant (VAT)		500	–	–	–	–	–	–		–
Municipal Water Resilience Grant (VAT)		1 243	652	652	88	88	163	(75)	-46,3%	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	–	–	33	(33)	-100,0%	130
Non Motorised Transport Infrastructure Grant (VAT)		–	165	165	–	–	41	(41)	-100,0%	165
								–		
District Municipality:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
								–		
Total operating expenditure of Transfers and Grants:		107 443	109 882	109 882	1 234	33 362	27 470	5 891	21,4%	109 882
Capital expenditure of Transfers and Grants										
National Government:		25 141	29 014	29 014	–	–	7 253	(7 253)	-100,0%	29 014
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	–	–	3 772	(3 772)	-100,0%	15 087
Regional Bulk Infrastructure Grant (RBIG)		–	13 927	13 927	–	–	3 482	(3 482)	-100,0%	13 927
Water Services Infrastructure Grant		5 654	–	–	–	–	–	–		–
Integrated National Eelctrification Grant (INEG)		–	–	–	–	–	–	–		–
Municipal Disaster Response Grant		4 918	–	–	–	–	–	–		–
Finance Management (Capital)		62	–	–	–	–	–	–		–
								–		
Provincial Government:		12 640	10 834	10 834	584	584	2 709	(2 125)	-78,5%	10 834
Informal Settlements Upgrading Partnership Grant (ISUPG)		3 356	4 517	4 517	–	–	1 129	(1 129)	-100,0%	4 517
Municipal Interventions Grant		–	–	–	–	–	–	–		–
Municipal Water Resilience Grant		8 837	4 348	4 348	584	584	1 087	(503)	-46,3%	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	–	–	217	(217)	-100,0%	870
Non Motorised Transport Infrastructure Grant		–	1 100	1 100	–	–	275	(275)	-100,0%	1 100
								–		
District Municipality:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		37 781	39 848	39 848	584	584	9 962	(9 378)	-94,1%	39 848
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		145 224	149 730	149 730	1 818	33 945	37 433	(3 487)	-9,3%	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 - M03 September										
Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 621	6 020	6 020	464	1 392	1 505	(112)	-7%	6 020
Pension and UIF Contributions		33	35	35	3	9	9	1	6%	35
Medical Aid Contributions		104	110	110	12	35	28	7	26%	110
Motor Vehicle Allowance		190	252	252	20	60	63	(3)	-5%	252
Cellphone Allowance		406	415	415	40	119	104	15	15%	415
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		**6 355**	**6 831**	**6 831**	**538**	**1 615**	**1 708**	**(93)**	**-5%**	**6 831**
% increase	4		**7,5%**	**7,5%**						**7,5%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 301	5 086	5 086	304	941	1 271	(330)	-26%	5 086
Pension and UIF Contributions		202	274	274	6	30	68	(39)	-56%	274
Medical Aid Contributions		78	120	120	3	13	30	(17)	-58%	120
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		183	–	–	–	–	–	–		–
Motor Vehicle Allowance		322	418	418	26	83	105	(22)	-21%	418
Cellphone Allowance		194	257	257	14	45	64	(19)	-30%	257
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		0	1	1	0	0	0	(0)	-40%	1
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**5 279**	**6 155**	**6 155**	**352**	**1 112**	**1 539**	**(427)**	**-28%**	**6 155**
% increase	4		**16,6%**	**16,6%**						**16,6%**
Other Municipal Staff										
Basic Salaries and Wages		90 906	108 945	108 945	7 510	22 662	27 236	(4 574)	-17%	108 945
Pension and UIF Contributions		14 411	17 518	17 518	1 315	3 939	4 379	(440)	-10%	17 518
Medical Aid Contributions		4 938	7 144	7 144	459	1 362	1 786	(424)	-24%	7 144
Overtime		5 023	5 912	5 912	465	1 318	1 478	(160)	-11%	5 912
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		6 748	7 479	7 479	566	1 721	1 870	(149)	-8%	7 479
Cellphone Allowance		329	351	351	27	81	88	(6)	-7%	351
Housing Allowances		598	365	365	25	75	91	(16)	-18%	365
Other benefits and allowances		6 087	6 876	6 876	543	1 611	1 719	(108)	-6%	6 876
Payments in lieu of leave		1 738	1 297	1 297	108	324	324	–		1 297
Long service awards		504	562	562	47	140	140	–		562
Post-retirement benefit obligations	2	1 343	1 507	1 507	126	377	377	–		1 507
Entertainment		–	–	–	–	–	–	–		–
Scarcity		481	523	523	43	128	131	(3)	-2%	523
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**133 108**	**158 478**	**158 478**	**11 233**	**33 739**	**39 619**	**(5 881)**	**-15%**	**158 478**
% increase	4		**19,1%**	**19,1%**						**19,1%**
Total Parent Municipality		**144 741**	**171 464**	**171 464**	**12 123**	**36 466**	**42 866**	**(6 400)**	**-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 - M03 September									
	2024/25	Budget Year 2025/26							
Month R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	–	629	6 538	–		6 538	–		
August	2 226	3 237	6 538	152	#VALUE!	13 077	#VALUE!	#VALUE!	#VALUE!
September	1 184	1 807	6 538	1 856	#VALUE!	19 615	#VALUE!	#VALUE!	#VALUE!
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**	**2 008**					

The Municipality has an adjusted capital budget of R 78.459 million. Expenditure of R 2.008 million has been incurred to date. Commitments amounting to R 1 688 787,49 are currently on the system. Most of the projects are in planning and procurement stage. Improvement is expected throughout the year.

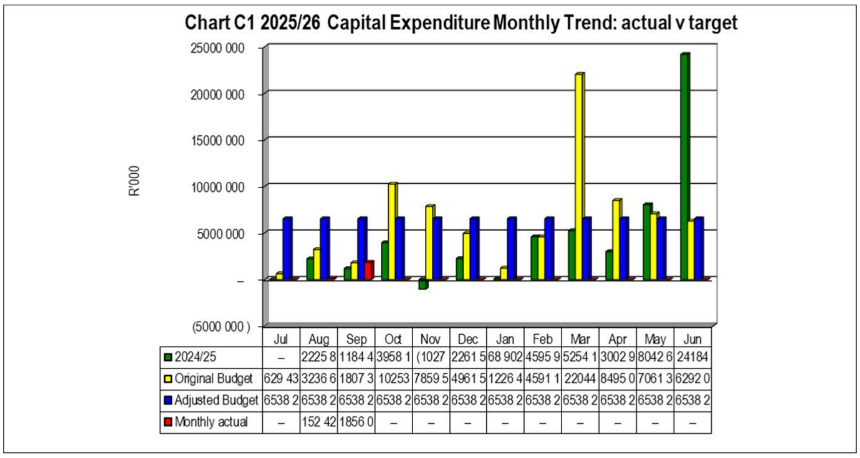


Figure 19: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M03 September										
		2024/25	Budget Year 2025/26							
Description	Ref	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	–	584	6 228	5 644	90,6%	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	–	584	3 364	2 780	82,7%	20 183
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		5 413	1 739	1 739	–	584	290	(294)	-101,4%	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**	**–**	**534**	**2 298**	**1 764**	**76,8%**	**13 786**
Community Facilities		4 883	13 786	13 786	–	534	2 298	1 764	**76,8%**	13 786
Halls		4 883	13 786	13 786	–	534	2 298	1 764	76,8%	13 786
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
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		**997**	**950**	**950**	**–**	**2**	**158**	**157**	98,9%	**950**
Computer Equipment		997	950	950	–	2	158	157	98,9%	950
Furniture and Office Equipment		**360**	**180**	**180**	**–**	**74**	**30**	**(44)**	-148,2%	**180**
Furniture and Office Equipment		360	180	180	–	74	30	(44)	-148,2%	180
Machinery and Equipment		**2 243**	**1 875**	**1 940**	**12**	**12**	**312**	**300**	96,0%	**1 940**
Machinery and Equipment		2 243	1 875	1 940	12	12	312	300	96,0%	1 940
Transport Assets		**7 623**	**1 970**	**1 905**	**125**	**125**	**328**	**204**	62,0%	**1 905**
Transport Assets		7 623	1 970	1 905	125	125	328	204	62,0%	1 905
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**	**1 330**	**9 355**	**8 025**	**85,8%**	**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 - M03										
		2024/25	Budget Year 2025/26							
Description R thousands	Ref 1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
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 - M03 September										
		2024/25	Budget Year 2025/26							
Description	Ref	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	1 511	4 298	5 329	1 031	19,3%	21 827
Roads Infrastructure		8 536	10 004	10 004	942	2 750	2 501	(249)	-9,9%	10 004
Roads		6 694	7 794	7 954	655	1 953	1 948	(5)	-0,3%	7 954
Road Structures		1 842	2 210	2 050	286	796	553	(244)	-44,1%	2 050
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		667	712	712	4	6	178	172	96,6%	712
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		601	712	712	4	6	178	172	96,6%	712
Attenuation		66	–	–	–	–	–	–		–
Electrical Infrastructure		1 584	2 625	2 605	72	196	636	440	69,2%	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	72	196	636	440	69,2%	2 605
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		1 226	1 270	1 220	99	215	268	52	19,5%	1 220
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		24	400	400	1	5	100	95	95,2%	400
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		1 201	870	820	98	211	168	(43)	-25,8%	820
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		4 859	6 401	6 401	390	1 119	1 600	481	30,1%	6 401
Pump Station		–	–	–	–	–	–	–		–
Reticulation		4 738	5 591	5 591	390	1 119	1 398	279	19,9%	5 591
Waste Water Treatment Works		121	810	810	–	–	203	203	100,0%	810
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		124	985	885	5	12	146	135	92,1%	885
Landfill Sites		124	985	885	5	12	146	135	92,1%	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**	**10 086**	**666**	**1 858**	**2 432**	**573**	**23,6%**	**10 086**
Community Facilities	6 876	8 545	8 480	543	1 575	2 071	496	**24,0%**	8 480
Halls	753	1 247	1 247	57	153	312	159	50,9%	1 247
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	5	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	6 117	7 297	7 232	486	1 422	1 759	338	19,2%	7 232
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	1 467	1 661	1 606	122	284	360	77	**21,3%**	1 606
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	1 467	1 661	1 606	122	284	360	77	21,3%	1 606
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**	**120**	**121**	**296**	**175**	**59,1%**	**1 183**
Operational Buildings	554	1 183	1 183	120	121	296	175	**59,1%**	1 183
Municipal Offices	554	1 183	1 183	120	121	296	175	59,1%	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**	**–**	**–**	**43**	**43**	100,0%	**200**
Computer Equipment		122	210	200	–	–	43	43	100,0%	200
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**4**	**587**	**587**	**0**	**0**	**147**	**147**	100,0%	**587**
Machinery and Equipment		4	587	587	0	0	147	147	100,0%	587
Transport Assets		**5 059**	**5 015**	**5 015**	**368**	**1 108**	**1 254**	**145**	11,6%	**5 015**
Transport Assets		5 059	5 015	5 015	368	1 108	1 254	145	11,6%	5 015
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 Repairs and Maintenance Expenditure	1	**31 078**	**39 198**	**38 898**	**2 664**	**7 386**	**9 500**	**2 114**	**22,3%**	**38 898**

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
SEPTEMBER 2025

		Amount
Bank Statement Balance		**7 812 180,56**
	72194774	0,00
	72194480	-
	82163324	7 609 917,18
	32630263	202 263,38
Cashbook Balance		**2 218 248,46**
	39999010203	-
	39999010204	-
	39999010301	372 098,52
	39999010302	214 648,53
	39999010303	-
	39999010305	-1 308,00
	39999010701	9 645 704,34
	39999010702	741 547 095,64
	39999010703	-749 068 858,13
	39999010704	805 555,61
	39999010705	-1 050 088,05
	39999010802	-207 402,32
	39999010805	-39 197,68
	39999010902	49 367,64
	39999010905	-49 367,64
Difference		5 593 932,10
Reconciling Items		
		Difference
Cashier Receipts		-690 973,05
Bank Deposits		5 452,75
Outstanding EFT Payments		4 514 922,00
Post Office		-2 745,14
Wages, Salaries and Council		2 497 869,52
Other		-730 593,98
		5 593 932,10
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 September 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: 2025-10-14