

# CEDERBERG MUNICIPALITY

# MONTHLY BUDGET STATEMENT

NOVEMBER 2025



**In-Year Report of the  
Municipality**

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

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## Glossary

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

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 November 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	503 674 464	514 609 788	517 807 811	32 826 068	209 883 063	214 820 495	- 4 937 432	-2.30%
Total Operating Expenditure	476 189 111	514 019 873	517 433 917	44 306 057	197 834 474	214 601 800	- 16 767 326	-7.81%
<i>Surplus/(Deficit)</i>	<b>27 485 353</b>	<b>589 915</b>	<b>373 894</b>	- <b>11 479 989</b>	<b>12 048 589</b>	<b>218 695</b>	<b>11 829 894</b>	<b>5409.31%</b>
Capital Transfers and Subsidies (Monetary allocations)	37 780 985	39 848 176	48 661 667	3 998 404	9 559 725	17 705 103	- 8 145 378	-46.01%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	-
<i>Surplus/ (Deficit) for the year</i>	<b>65 266 339</b>	<b>40 438 091</b>	<b>49 035 561</b>	- <b>7 481 585</b>	<b>21 608 315</b>	<b>17 923 798</b>	<b>3 684 517</b>	<b>20.56%</b>
Total Capital Expenditure	53 751 410	78 459 243	89 011 864	4 627 517	11 063 945	34 010 444	- 22 946 499	-67.47%

The actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 2.30% below, whilst the variance for operating expenditure was 7.81% below YTD budget.

The operating revenue realised is R 4.937 million below YTD budget while operating expenditure was R 16.767 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 22.946 million below YTD budget. The budget has been adjusted to R89.011 million and R 11.064 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 November 2025.

**Table 2: Revenue by Source**

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November									
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
<b>R thousands</b>									
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	152 838	168 694	168 694	11 947	71 333	70 289	1 044	1.48%	168 694
Service charges - Water	32 696	34 221	34 221	3 346	13 853	14 259	(406)	-2.84%	34 221
Service charges - Waste Water Management	15 823	15 309	15 309	1 323	6 953	6 379	575	9.01%	15 309
Service charges - Waste management	14 604	14 318	14 318	1 218	6 289	5 966	323	5.41%	14 318
Sale of Goods and Rendering of Services	5 318	4 781	4 781	560	2 935	1 992	944	47.37%	4 781
Agency services	4 012	4 171	4 171	349	1 933	1 738	195	11.21%	4 171
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 362	7 265	7 265	487	2 788	3 027	(239)	-7.91%	7 265
Interest earned from Current and Non Current Assets	9 619	7 788	7 788	24	3 861	3 245	616	19.00%	7 788
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 070	781	781	67	426	326	100	30.84%	781
Licence and permits	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	595	411	411	158	571	171	399	233.43%	411
<b>Non-Exchange Revenue</b>									
Property rates	74 997	76 578	76 578	6 296	36 866	31 908	4 958	15.54%	76 578
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	56 370	45 587	45 587	3 633	17 733	18 995	(1 261)	-6.64%	45 587
Licence and permits	2	2	2	1	1	1	0	2.72%	2
Transfers and subsidies - Operational	105 686	109 882	113 080	2 731	40 677	46 184	(5 507)	-11.92%	113 080
Interest earned from Receivables (Non-Exchange)	4 500	4 743	4 743	320	1 779	1 976	(197)	-9.98%	4 743
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 863	5 431	5 431	367	1 870	2 263	(393)	-17.35%	5 431
Gains on disposal of Assets	1 428	400	400	-	15	167	(152)	-91.15%	400
Other Gains	12 889	14 248	14 248	-	-	5 937	(5 937)	-100.00%	14 248
Discontinued Operations	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>503 674</b>	<b>514 610</b>	<b>517 808</b>	<b>32 826</b>	<b>209 883</b>	<b>214 820</b>	<b>(4 937)</b>	<b>-2.30%</b>	<b>517 808</b>

**Sale of Goods and Rendering of Services:** This category is 47.37% 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. This is expected to increase during the festive period. The budget will be adjusted in line with the adjustment budget in February.

**Agency Services:** 11.21% above YTD budget

**Interest earned from Current and Non Current Assets:** The variance is 19% above YTD budget. This is due to more interest earned on investments than expected. Interest for November to be accounted for during December as the 30<sup>th</sup> fell on a Sunday.

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

**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.

**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) - M05 November									
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
<b>Expenditure By Type</b>									
Employee related costs	138 386	164 632	164 731	18 901	65 745	68 609	(2 865)	-4.18%	164 731
Remuneration of councillors	6 355	6 831	6 831	508	2 661	2 846	(185)	-6.51%	6 831
Bulk purchases - electricity	124 217	141 209	141 209	10 682	58 277	58 837	(560)	-0.95%	141 209
Inventory consumed	13 314	14 186	14 623	1 969	6 117	6 295	(178)	-2.82%	14 623
Debt impairment	66 019	52 790	52 790	4 402	22 008	21 996	12	0.06%	52 790
Depreciation and amortisation	33 693	33 534	33 534	2 502	12 512	13 972	(1 461)	-10.46%	33 534
Interest	15 150	12 415	12 415	916	4 572	5 173	(601)	-11.62%	12 415
Contracted services	40 502	45 175	47 452	2 412	11 698	18 359	(6 660)	-36.28%	47 452
Transfers and subsidies	164	750	750	-	6	312	(307)	-98.24%	750
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	35 399	40 037	40 639	2 013	14 239	17 177	(2 938)	-17.10%	40 639
Losses on Disposal of Assets	-	400	400	-	-	167	(167)	-100.00%	400
Other Losses	2 989	2 060	2 060	-	-	858	(858)	-100.00%	2 060
<b>Total Expenditure</b>	<b>476 189</b>	<b>514 020</b>	<b>517 434</b>	<b>44 306</b>	<b>197 834</b>	<b>214 602</b>	<b>(16 767)</b>	<b>-7.81%</b>	<b>517 434</b>

**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 11.62% 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 2<sup>nd</sup> portion write off.

**Contracted services:** This is 36.28% 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. Expenditure was recognised for INEP in October 2025. Expenditure is expected to increase.

**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)	Adjustment Budget (R'000)	Actual (R'000)	% Expenditure
Grants	39 848 176	48 400 797	9 559 725	19.75%
Internally Generated Funds	38 611 067	40 611 067	1 504 219	3.70%
Total	78 459 243	89 011 864	11 063 945	12.43%

**Figure 1: Capital Sources of funding & Expenditure**

The capital expenditure is currently at 12.43% 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. The municipality is in the process of appointing a consultant.

#### 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.

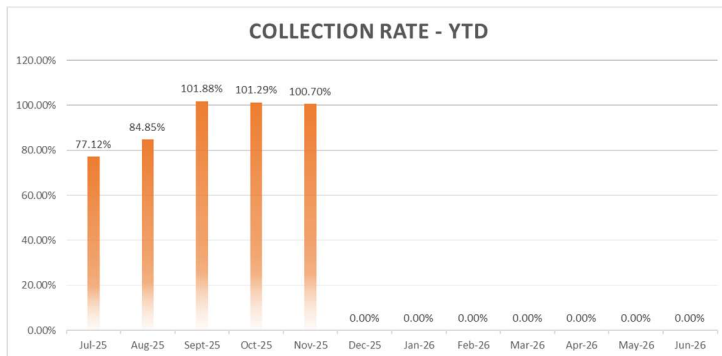
### 1.3.2.4 Cash Flow

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 3.46 months and the current ratio to 1.68:1.



### 1.3.2.5 Collection Rate



Total Aggregate Collection		5.November - Reporting for October in November			
		Billing For October	Collection in November	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	20 152 876	18 074 951	2 136 356	90%
2.Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!
3.Collection: <b>Property Rates</b>		6 163 213	5 718 419	444 794	93%
4.Total average collection: <b>Electricity</b> (Municipal supplied areas)		8 343 891	7 195 421	1 148 470	86%
5.Total average collection: <b>Water</b>		2 580 749	2 541 560	39 189	98%
6.Total average collection: <b>Wastewater</b>		1 134 295	1 192 726	0	105%
7.Total average collection: <b>Refuse</b>		1 074 438	1 058 313	16 125	98%
8. 7.Total average collection: <b>Interest</b>		856 291	368 512	487 778	43%

**Figure 2: Collection Rate**

The monthly collection rate is 90% for November. The cumulative collection rate is 100.70% as can be seen on the next page with monthly financial ratios. This can be attributed to the continuous tremendous effort from the Credit Control team in collecting outstanding debt. The Municipality continues to implement strict credit control measures on consumers. The municipality has also established a credit control & debt collection sub-committee that will convene every second month to discuss the outstanding debts and the collections efforts.

### 1.3.2.6 Monthly Financial Ratios


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

**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 is 3.46 and the current ratio moving to 1.68:1, which is still above the norm. The net debtor's days are recorded at 1 due to write-off processed.


### 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		Nov/25	
National Financial Year		2025/26	
Demarcation Code of Municipality being assessed		WCF12	
District		West Coast	
Demarcation Description		Cederberg	
I, Mr. G. Mathysen, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below.			
Municipal Debt Relief Conditions (Monthly reporting)			
Choose from drop down list			
6.3+ Maintaining the Eskom and bulk water current account – (select account for the purpose of the variable means the account for a single month's consumption)			
6.12.1	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – refer condition 6.12.2</i>	Yes	No invoices received for November 2025
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 <a href="https://goportal.municipal-treasury.gov.za/">https://goportal.municipal-treasury.gov.za/</a> ?	Yes	No invoices received for November 2025
6.12.3	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/or Water Trading Entity?	Yes	No invoices received for November 2025
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "new arrears" (March 2023 and / or subsequent current accounts) up to the date of NT approval of the application.</i>	Yes	
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://goportal.municipal-treasury.gov.za/">https://goportal.municipal-treasury.gov.za/</a> ?	Yes	
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)			
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/BudgetFunding.aspx">http://mfma.treasury.gov.za/Guidelines/BudgetFunding.aspx</a> ?	Yes	
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
6.4.2	- If the municipality newly used the depreciation and asset impairment to balance the budget and there is no net alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must be notified in writing.	Yes	
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes – the MTREF is funded	
6.4.2	- If the municipality has an FRP, a separate Budget Funding Plan is not necessary. However, the FRP / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.	Yes	
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) – aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note – only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	Yes	
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 – Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget- and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes	
6.5	- Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	
6.6 Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:			
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners, in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The municipality has completed the consolidation exercise for all business and residential properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? 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 water.	No	The Municipality does not have the means to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality's budget policy (new plans for restricting both water and electricity) indicates that the account is settled. The Municipality is unable to restrict the supply of water for the installation of smart water meters. The procurement process for the meter has been initiated. The meter has been installed. However, it has been determined that the meter provider will send the correct meter. The Municipality will also implement phase 2 with the allocated grant funding of R2.5m from PT to continue the roll-out of the project. The Municipality will provide the full implementation of smart water meters to its indigent households.
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 kilolitre water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</i>	Yes	Indigents are limited to the National Limit for FBS of 6k 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 Maintaining a minimum average quarterly collection of property rates and service charges			
6.7.1	- Has the municipality achieved a minimum of 85 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter – demonstrated in the MFMA s.71 monthly and quarterly statements and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes	The monthly collection rate is 90% for November. The cumulative collection rate is 100.70%.

Notes/Comments


<p><b>Note:</b> although the norm and standard for collection (MFMA Circular No. 72) is a 95 per cent threshold, municipalities under the standard support will be considered for the Debt Relief programme.</p> <p>- 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, <b>has the municipality demonstrated to the satisfaction of National Treasury the following:</b></p>			
29	6.7.2.1	<p>* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> 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.</p>	<p>6.7.1 = Yes</p> <input checked="" type="checkbox"/>
31	6.7.2.2	<p>* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?</p>	<p>6.7.1 = Yes</p> <input checked="" type="checkbox"/>
32	6.7.2.3	<p>* 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 <u>and</u> the reason(s) for the failure?</p>	<p>6.7.1 = Yes</p> <input checked="" type="checkbox"/>
33	6.7.3	<p>- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?</p>	<p>Yes</p> <input checked="" type="checkbox"/>
34	6.7.4	<p>- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRF with a smart pre-paid meter?</p>	<p>Yes</p> <input checked="" type="checkbox"/>
35	6.7.5	<p>- 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?</p>	<p>Yes</p> <input checked="" type="checkbox"/>
<p><b>Municipality's Completeness of the revenue base –</b></p>			
36	6.8.1	<p>- 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?</p>	<p>Yes</p> <input checked="" type="checkbox"/>
37	6.8.1	<p>- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note: monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement.</i></p>	<p>No</p> <input checked="" type="checkbox"/>
38	6.8.2	<p>- 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 <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a>?</p>	<p>Yes</p> <input checked="" type="checkbox"/>
<p><b>Monitor and report on implementation –</b></p>			
39	6.9.1	<p>- 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?</p>	<p>Yes</p> <input checked="" type="checkbox"/>
40	6.9.2	<p>- If progress is slow in terms of paragraph 6.9.1, is the <b>active intervention evident</b> from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note: condition 6.9.2 has a typing error and must refer to 6.9.1.</i></p>	<p>6.9.1 = Yes</p> <input checked="" type="checkbox"/>
41	6.9.3	<p>- <b>Municipalities with financial recovery plans (FRP)</b> – 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?</p>	<p>No FRP</p> <input checked="" type="checkbox"/>
42	6.9.4	<p>- 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) timesously via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a>?</p>	<p>No FRP</p> <input checked="" type="checkbox"/>
<p><b>Note: If a municipality wants FRP may only benefit from the Municipal Debt Relief programme. If the FRP progress report was submitted to both the Provincial Executive and MFRS.</b></p>			
<p><b>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:</b></p>			
43	6.10.1	<p>- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?</p>	<p>Yes</p> <input checked="" type="checkbox"/>
44	6.10.2	<p>- 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 timesously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a>? <i>Note: in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i></p>	<p>Yes</p> <input checked="" type="checkbox"/>
45	6.10.3	<p>- 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?</p>	<p>No</p> <input checked="" type="checkbox"/>
<p><b>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 4.1.6.</b></p>			
46	6.11	<p><b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?</p>	<p>No</p> <input checked="" type="checkbox"/>
<p><b>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. Notwithstanding MFMA Circular No. 124, condition 6.11 (Limitation on municipality borrowing powers) will only be relaxed 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.</b></p>			
<p><b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b></p>			
47	6.12.1	<p>- 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?</p>	<p>Yes</p> <input checked="" type="checkbox"/>
48	6.12.2	<p>- 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?</p>	<p>Yes</p> <input checked="" type="checkbox"/>
<p><b>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.83.</b></p>			
49	6.13	<p><b>Supporting evidence:</b> 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.</p>	<p>Yes</p> <input checked="" type="checkbox"/>
50	6.14	<p><b>Accounting Treatment</b> - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note: to include accounting for any related benefits (e.g. interest suppression, etc.) and alignment with mSCOA.</i></p>	<p>Yes</p> <input checked="" type="checkbox"/>
51	6.14	<p><b>NERSA License</b> - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</p>	<p>No</p> <input checked="" type="checkbox"/>
<p><b>Note: By applying for Municipal Debt Relief as set-out in paragraph 3.1 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 provided 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 water 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.</b></p>			

<p>PT: HOD/ NT / MM Name:</p> <p>Signature of HOD/ NT/ MM:</p> <p>Date:</p>	<p>Mr. G.F. Matthyse</p>  <p>12/12/2025</p>
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\*\* Note: - If the official is signing on behalf of the Head of the Provincial Treasury (HPT) / Municipal Manager, the written procurement of the HPT/ MML must be attached as an Appendix.

**Figure 4: Municipal Compliance Certificate Municipal Debt Relief**


### 1.3.3.2 Municipal Debt Relief Performance across period of participation

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

Monthly Performance Report																																																							
Municipal Details		Part A																																								Scoring and Rating													
		Eskom And Bulk water current account								Part B								Part C								Part D								Part E										Part F								Part G			
		Compliance with a funded MTRF								FRP/BFP & Tariff Assessment								Electricity and water as collection tools								Quarterly collection of property rates and services charges								Maximization of Revenue Base								Oversight													
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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above 98 scores								
26.August25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above 98 scores							
27.September25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above 98 scores						
28.October25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above 98 scores						
29.November25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above 98 scores						
30.December25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above 98 scores						
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

WC012

District

West Coast

Code Description

Cederberg

Monthly Performance Report

Municipal Details		Part A				Part B				Part C				Part D				Part E				Part F				Part G				Scoring and Rating															
		Eskom And Bulk water current account				Compliance with a funded MTRF				FRP/BFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges				Maximization of Revenue Base				Oversight																			
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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate	
28.October25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate	

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 November 2025.

### 1.3.3.4 Collection Rate Information

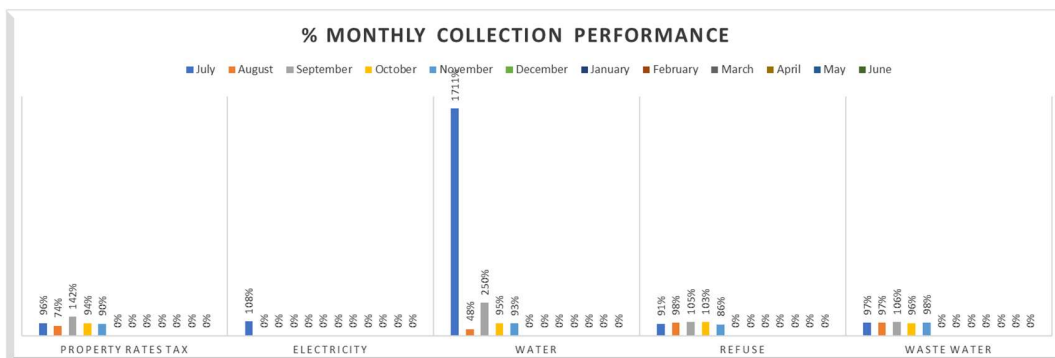


Figure 7: Monthly Collection Performance per service

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

National Treasury				Municipal Details																
Municipal Debt Relief				Western Cape																
MFMA Circular No. 124				Code		District		Municipality		Period Monitored		No. Of Wards								
Municipal Finance Management Act No. 56 of 2003				W0812				Cederberg		2011		6								
Collection Rate Assessment																				
Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2	Summary - Quarter 3				Q3	Summary - Quarter 4				Q4
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	68 058 870	73 375 640	(4 814 870)	107%	107%	41 957 412	38 220 932	3 736 480	92%	107%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
2.Collection <u>excl</u> Eskom supplied areas	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
3.Collection: <u>Property Rates</u>	22 864 948	26 012 827	(3 087 879)	113%	113%	12 677 846	11 897 000	780 846	94%	94%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
4.Total average collection: Electricity (Municipal supplied areas)	30 066 247	31 051 603	(985 356)	103%	103%	16 482 280	15 573 596	908 683	94%	94%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
5.Total average collection: Water	5 153 882	7 745 589	(2 591 687)	150%	150%	5 383 332	5 243 932	140 300	97%	97%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
6.Total average collection: Wastewater	4 050 800	3 745 800	305 000	92%	92%	2 670 347	2 489 736	200 608	92%	92%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
7.Total average collection: Refuse	3 729 108	3 268 403	460 704	88%	88%	2 487 734	2 200 427	287 307	88%	88%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
8.Total average collection: Interest	2 853 875	1 540 918	1 362 957	60%	60%	2 426 194	836 129	159 065	46%	46%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!


Figure 8: Collection Rate per Quarter

Collection Rate Assessment						
Total Aggregate Collection			5.November - Reporting for October in November			
			Billing For October	Collection in November	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary		20 152 876	18 074 951	2 136 356	90%
2.Collection <u>excl</u> Eskom supplied areas		-	-	-	#DIV/0!	
3.Collection: <b>Property Rates</b>		6 163 213	5 718 419	444 794	93%	
4.Total average collection: <b>Electricity</b> (Municipal supplied areas)		8 343 891	7 195 421	1 148 470	86%	
5.Total average collection: <b>Water</b>		2 580 749	2 541 560	39 189	98%	
6.Total average collection: <b>Wastewater</b>		1 134 295	1 192 726	0	105%	
7.Total average collection: <b>Refuse</b>		1 074 438	1 058 313	16 125	98%	
8. 7.Total average collection: <b>Interest</b>			856 291	368 512	487 778	43%
Complete This Section			Quarter 2 Performance Per Ward			
			5.November			
Services	Electricity Supplier	Ward Name & Number	Billing For October	Collection for October in November	Rand Value of Billing not collected	% Collection
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	388 633	319 461	69 172	82%
Electricity			-	-	-	#DIV/0!
Water			2 927	857	2 069	29%
Refuse			2 901	2 901	-	100%
Waste Water			17 700	(233)	17 932	-1%
Interest			48 308	13 954	34 354	29%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	983 147	919 139	64 007	93%
Electricity			3 110 402	2 412 427	697 975	78%
Water			725 765	760 840	0	105%
Refuse			247 771	260 619	0	105%
Waste Water			267 568	319 619	0	119%
Interest			74 368	32 547	41 822	44%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 674 570	1 524 258	150 311	91%
Electricity			4 110 458	3 721 752	388 706	91%
Water			969 671	947 015	22 656	98%
Refuse			350 603	391 782	0	112%
Waste Water			403 165	516 691	0	128%
Interest			220 443	111 021	109 422	50%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	824 743	906 981	0	110%
Electricity			319 117	253 275	65 842	79%
Water			297 485	263 009	34 476	88%
Refuse			163 473	137 307	26 166	84%
Waste Water			166 250	119 160	47 090	72%
Interest			211 132	111 305	99 827	53%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 481 527	1 385 047	96 480	93%
Electricity			802 171	807 967	0	101%
Water			582 950	569 766	13 184	98%
Refuse			297 789	264 575	33 214	89%
Waste Water			257 628	227 150	30 479	88%
Interest			202 637	91 669	110 968	45%
Property Rates Tax	Eskom supplied	Ward 6	810 593	663 531	147 061	82%
Electricity			1 743	-	1 743	0%
Water			1 951	73	1 878	4%
Refuse			11 901	1 129	10 772	9%
Waste Water			21 985	10 340	11 645	47%
Interest			99 402	8 016	91 386	8%

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)

		As Per Debt Relief Application	Current Year - 2025/2026	2025/2026 - Monthly Monitoring															
Description	Ref																		
				Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
<b>Indigent Household service targets</b>	1																		
<b>Water: (Include All Indigent households also in Eskom supplied areas)</b>																			
Indigent HH's with piped water inside dwelling								1 629	1 960	2 032	2 225	2 314							
Indigent HH's with piped water inside yard (but not in dwelling)																			
Indigent HH's using public tap (at least min service level)																			
Indigent HH's with other water supply (at least min service level)																			
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>								1 629	1 960	2 032	2 225	2 314							
Indigent HH's using public tap (< min service level)																			
Indigent HH's with other water supply (< min service level)																			
Indigent HH's with No water supply																			
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>																			
<b>Total number of registered indigent households</b>								1 629	1 960	2 032	2 225	2 314							
<b>Status of Water meters:</b>																			
Number of Indigent HH's with prepaid Water																			
Number of Indigent HH's with conventional metered Water								1 448	1 773	1 790	2 018	2 264							
Number of Indigent HH's NOT metered currently - Water																			
Number of Indigent HH's with NO Water supply - No metering																			
<b>Total number of registered indigent households</b>								1 448	1 773	1 790	2 018	2 264							
<b>Status of unlimited supply of Water:</b>																			
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month								1 448	1 773	1 790	2 018	2 264							
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																			
<b>Total number of registered indigent households receiving unlimited supply - Water</b>								1 448	1 773	1 790	2 018	2 264							
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres																			
<b>Energy: (Include All Indigent households also in Eskom supplied areas)</b>																			
Indigent HH's with Electricity (at least min service level)																			
Indigent HH's with Electricity - prepaid (min service level)																			
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>																			
Indigent HH's with Electricity (< min service level)																			
Indigent HH's with Electricity - prepaid (< min service level)																			
Indigent HH's with other energy sources																			
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>																			
<b>Total number of registered indigent households</b>								986	1 580	2 200	2 489	2 777							
<b>Status of Electricity meters:</b>																			
Number of Indigent HH's with prepaid Electricity																			
Number of Indigent HH's with conventional metered Electricity								984	1 578	2 198	2 487	2 775							
Number of Indigent HH's NOT metered currently - Electricity																			
Number of Indigent HH's with other energy sources - No metering																			
<b>Total number of registered indigent households</b>								984	1 578	2 198	2 487	2 775							
<b>Status of unlimited supply of Electricity:</b>																			
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																			
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																			
<b>Total number of registered indigent households receiving unlimited supply - Electricity</b>																			
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																			
<b>Number of ALL Households receiving Free Basic Service (including registered indigent households)</b>																			
Water (6 kilolitres per household per month)								1 448	1 773	1 790	2 018	2 264							
Electricity/other energy (50kwh per household per month)								984	1 578	2 198	2 487	2 775							
<b>Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)</b>																			
Water (6 kilolitres per household per month)								249	299	309	331	369							
Electricity/other energy (50kwh per household per month)								125	199	269	299	327							
<b>Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)</b>																			
Water (6 kilolitres per household per month)																			
Electricity/other energy (50kwh per household per month)																			
<b>Total cost of FBS Water and Electricity provided to ALL Households</b>								374	498	578	630	726							
<b>Highest level of free service provided per household (ALL Households)</b>																			
Property rates (R value threshold)																			
Water (kilolitres per household per month)								6	6	6	6	6							
Sanitation (kilolitres per household per month)								245	245	245	245	245							
Sanitation (Rand per household per month)								50	50	50	50	50							
Electricity (kwh per household per month)								240	240	240	240	240							
Refuse (average litres per week)																			
<b>Revenue cost of subsidised services provided for ALL Households (R'000)</b>																			
<b>Residential Category:</b> Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)																		
<b>PSI Category:</b> Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(b)																		
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																			
Water (in excess of 6 kilolitres per indigent household per month)																			
Sanitation (in excess of free sanitation service to indigent households)																			
Electricity/other energy (in excess of 50 kwh per indigent household per month)																			
Refuse (in excess of one removal a week for indigent households)																			
Municipal Housing - rental rebates																			
Housing - top structure subsidies																			
Other																			
<b>Total revenue cost of subsidised services provided</b>																			

Figure 10: Indigents information per month



### 1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation							
Province	WC						
District	West Coast District						
Type	LM						
Municipal Name	Cederberg						
GV Period	01/07/2022 - 30/06/2027						
Financial Year	2025/2026						
Reconciliation Period	Quarter2						
Reconciliation Overview							
High Level Reconciliation							
Property Categories	# of Properties				Market Values		
Property Categories	GV	MFS	Variance		GV Market Values	MFS Market Values	Variance
Residential	6 081	6 081	-		3 142 362 000.00	3 142 362 000.00	-
Industrial	5	5	-		4 617 000.00	4 617 000.00	-
Business and Commercial	584	584	-		10 10 118 000.00	10 10 118 000.00	-
Agricultural	1512	1512	-		4 429 271 000.00	4 429 271 000.00	-
Mining	-	-	-		-	-	-
State Owned for Public Purpose	38	38	-		248 931 000.00	248 931 000.00	-
PSI	489	489	-		73 320 000.00	73 320 000.00	-
PBO	12	12	-		11 650 000.00	11 650 000.00	-
Multi Use	-	-	-		-	-	-
Vacant	695	695	-		189 801 000.00	189 801 000.00	-
POW	38	38	-		76 163 000.00	76 163 000.00	-
Municipal	1034	1034	-		249 289 000.00	249 289 000.00	-
Other	174	174	-	176 280 000.00	176 280 000.00	-	
	10 662	10 662	-	9 611 802 000.00	9 611 802 000.00	=====	
Detailed Reconciliation							
Property Categories	Monthly Billing				Quarterly		
Property Categories	GV	MFS	Variance		GV	MFS	Variance
Residential	2 979 115	3 033 629	- 54 514		8 937 345.14	9 100 886.76	- 163 541.63
Industrial	7 515	7 515	- 0		22 544.81	22 545.12	- 0.31
Business and Commercial	1644 135	1567 717	76 418		4 932 406.19	4 703 151.90	229 254.29
Agricultural	1394 113	1097 587	296 526		4 182 339.14	3 292 760.13	889 579.01
Mining	-	-	-		-	-	-
State Owned for Public Purpose	405 177	405 182	- 5		12 15 530.07	12 15 546.21	- 16.14
PSI	16 154	19 187	- 3 033		48 462.69	57 561.48	- 9 098.79
PBO	3 667	3 210	456		11 000.51	9 631.47	1 369.04
Multi Use	-	-	-		-	-	-
Vacant	238 959	168 811	70 148		7 16 878.38	506 433.54	2 10 444.84
POW	-	-	-		-	-	-
Municipal	-	-	-		-	-	-
Other	-	227	227		-	679.86	679.86
Total	<u>R6 688 835.64</u>	<u>R6 302 612.25</u>	<u>R386 223.39</u>		<u>20 066 506.93</u>	<u>18 907 836.75</u>	<u>1 158 670.18</u>

**Figure 11: Property Rates Reconciliation**

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

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

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

Action Plan -													
Ref	Focus Area	Item	Details	Responsible Official		Targeted Date	Re-scheduled Action	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	Billing	Once off billing	The municipality has done once off billing in the month of July, 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	2025/12/12	-46003
2	Indigents		The micron tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	NT		31/12/2025	NT should assist on this matter	Ongoing Activity	To report to NT	Acc num 279000	In Place and Archived	2025/12/12	#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	2025/12/12	-46003
4			The micron tool does not provide the rebates offered to different customers as per the policy.	NT		31/12/2025	Take done as per the new tool, by including all the rebates offered	Not Yet Started	The rebates offered will be captured as per new tool	Billing Report	In Place and Archived	2025/12/12	#VALUE!
5												2025/12/12	-46003
6												2025/12/12	-46003
7												2025/12/12	-46003
8												2025/12/12	-46003
Intervention /Assistance Required													
	Focus Area	Item	Details of Assistance Required	Responsible Official		Targeted Date	Details of Assistance Provided	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	Indigent customers		The micron tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	NT		31/12/2025	The tool should allow the municipality to capture the rebates offering to the consumers, especially indigent	Not Yet Started	NT to assist	customer with Acc num 379785	Not Yet Started	2025/12/12	#VALUE!
2								Ongoing Activity			Select From Drop Down	2025/12/12	-46003
Long Term Goal /Planned Deliverables /Key Achievements Mapping Dashboard													
Ref	RFA	Details	Comments										
1	Primary Keys	SLAs /GIS Coordinates are the ideal. Where these are not feasible then an internally generated Property ID unique to each Property Must be used in the Approved GV and System											
2	Properties Under	Properties in Registered in the Name of the Municipality Must be categorised as Municipal in the Approved GV											
3	Property Category	The Approved GV must Process only those Property Categories That are Defined in the MPRA											
4	Property Category	The System Must Reflect the Approved GV Property Categories as is, the Subcategories can then be used in other columns											
5	Approved GV	To Include a Column for Indicating State Owned Properties											
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													

Figure 12: Property Rates Variances Action Plan

### 1.3.3.7 Reconciliation of payments to Bulk Suppliers

<b>Payment per mSCOA Data String M05</b>						
<b>Payment per mSCOA Data Strings</b>				<b>11 731 554.82</b>		
<b>Account No:</b>	<b>Billing date</b>	<b>Due Date</b>	<b>Payment date</b>	<b>Invoice</b>	<b>Month</b>	<b>Month end 09 November 2025</b>
6627012482	17-10-2025	17-11-2025	13-11-2025	2 024 717.74	M04	M05 String
6779486465	17-10-2025	17-11-2025	13-11-2025	4 175 853.62	M04	M05 String
8260124924	17-10-2025	17-11-2025	13-11-2025	664 453.95	M04	M05 String
9571810478	17-10-2025	17-11-2025	13-11-2025	4 409 960.03	M04	M05 String
5633644454	22-10-2025	21-11-2025	19-11-2025	439 806.47	M04	M05 String
8774598833	17-10-2025	17-11-2025	13-11-2025	3 784.66	M04	M05 String
7486207260	06-11-2025	01-12-2025	27-11-2025	2 470.65	M04	M05 String
5421499776	06-11-2025	01-12-2025	27-11-2025	10 507.70	M04	M05 String
				<b>11 731 554.82</b>		
<b>Difference</b>				<b>-</b>		
<b>Account No:</b>	<b>Billing date</b>	<b>Due Date</b>	<b>Payment date</b>	<b>Invoice</b>	<b>Month</b>	<b>Month end 09 November 2025</b>
8287424551	15-10-2025	14-11-2025	13-11-2025	274 502.76	M04	Internal Usage not included in string
5377939292	22-10-2025	21-11-2025	19-11-2025	6 822.15	M04	Internal Usage not included in string
9581081208	26-10-2025	20-11-2025	19-11-2025	3 084.65	M04	Internal Usage not included in string
6897791850	20-10-2025	14-11-2025	13-11-2025	1 835.58	M04	Internal Usage not included in string
8926469644	20-10-2025	14-11-2025	13-11-2025	13 756.89	M04	Internal Usage not included in string
9792412008	20-10-2025	14-11-2025	13-11-2025	53 865.36	M04	Internal Usage not included in string
7460413421	06-10-2025	31-10-2025	30-10-2025	1 962.18	M04	Internal Usage not included in string
9622581180	27-10-2025	21-11-2025	19-11-2025	4 682.52	M04	Internal Usage not included in string
6983620040	16-10-2025	15-11-2025	13-11-2025	18 152.54	M04	Internal Usage not included in string
5710236842	16-10-2025	15-11-2025	13-11-2025	69 497.54	M04	Internal Usage not included in string
6829354180	20-10-2025	14-11-2025	13-11-2025	17 425.83	M04	Internal Usage not included in string
5421499776	06-10-2025	31-10-2025	30-10-2025	9 872.68	M04	Internal Usage not included in string
8774598833	17-10-2025	17-11-2025	13-11-2025	3 784.66	M04	Internal Usage not included in string
9251775291	10-11-2025	10-12-2025	04-12-2025	144 437.76	M04	Internal Usage not included in string
7460413421	06-11-2025	01-12-2025	27-11-2025	2 088.77	M04	Internal Usage not included in string
9622581180	27-11-2025	22-12-2025	04-12-2025	11 466.90	M04	Internal Usage not included in string

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

**Figure 13: mSCOA Reconciliation**

Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:											
Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	mSCOA	Month	Comment
6827012482	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2025	1 416 832.63	2 833 665.66	-	M01	M01 String	
677848645	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 263 963.99	6 527 327.98	-	M01	M01 String	
6260124924	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2024	3 263 963.99	1 024 104.42	-	M01	M01 String	
9571810478	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 476 556.84	6 959 913.88	-	M01	M01 String	
6533844454	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2025	3 476 556.84	6 334 544.38	-	M01	M01 String	
5001869097	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	1 402.17	1 402.25	-	M01	M02 String	
703925180	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	1 402.17	1 402.25	-	M01	M02 String	
8671219583	Eskom	Bulk Purchases	10-07-2025	10-08-2025	07-08-2025	48 061.07	180 170.23	-	M01	M02 String	
6261775291	Eskom	Bulk Purchases	15-07-2025	14-08-2025	07-08-2025	110 074.21	366 914.04	-	M01	Internal Usage not included in string	
6287424551	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 263.43	6 486.87	-	M01	M02 String	
537793922	Eskom	Bulk Purchases	16-07-2025	15-08-2025	14-08-2025	3 263.43	6 486.87	-	M01	M02 String	
900355662	Eskom	Bulk Purchases	16-07-2025	15-08-2025	14-08-2025	3 263.43	6 486.87	-	M01	M02 String	
6581081208	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	1 336.68	2 673.36	-	M01	M02 String	
6887791850	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	1 336.68	2 673.36	-	M01	M02 String	
8506495944	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	1 336.68	2 673.36	-	M01	M02 String	
7486207260	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	10 729.66	-10 729.92	-	M01	Account in credit	
9760412008	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	23 491.05	52 403.12	-	M01	Internal Usage not included in string	
7460413421	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	2 317.84	3 210.88	-	M01	M02 String	
8622581180	Eskom	Bulk Purchases	25-07-2025	19-08-2025	14-08-2025	8 235.42	10 741.85	-	M01	M02 String	
6983620040	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	2 306.43	17 633.29	-	M01	M02 String	
5710236842	Eskom	Bulk Purchases	16-07-2025	15-08-2025	14-08-2025	2 306.43	65 849.93	-	M01	Internal Usage not included in string	
6829354180	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	14 688.23	25 670.27	-	M01	M02 String	
5421499776	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	641.63	9 303.64	-	M01	M02 String	
8774588833	Eskom	Bulk Purchases	29-07-2025	28-08-2025	21-08-2025	8 662.01	4 275.40	-	M01	M03 String	
		Provision				1 780.46	2 514.94	-			
						9 473 187.16	18 741 178.31	-			

Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:											
Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end 19 September 2024	Comment
6827012482	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	2 800 571.01	2 800 571.01	-	M02	M03 String	
677848645	Eskom	Bulk Purchases	17-08-2025	16-09-2025	15-09-2025	7 550 888.63	7 550 888.63	-	M02	M03 String	
6260124924	Eskom	Bulk Purchases	17-08-2025	16-09-2025	15-09-2025	1 012 413.34	1 012 413.34	-	M02	M03 String	
9571810478	Eskom	Bulk Purchases	18-08-2025	17-09-2025	12-09-2025	6 804 131.85	6 804 131.85	-	M02	M03 String	
6533844454	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	686 356.30	686 356.30	-	M02	M03 String	
5001869097	Eskom	Bulk Purchases	06-08-2025	01-09-2025				-	M02	M03 String	
703925180	Eskom	Bulk Purchases	06-08-2025	01-09-2025				-	M02	M03 String	
8671219583	Eskom	Bulk Purchases	11-08-2025	10-09-2025	04-09-2025	159 217.47	159 217.47	-	M02	M02 String	
6261775291	Eskom	Bulk Purchases	15-08-2025	14-09-2025	07-09-2025	3 639.09	3 639.09	-	M02	Internal Usage not included in string	
537793922	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	6 839.09	6 839.09	-	M02	M02 String	
900355662	Eskom	Bulk Purchases	14-08-2025	13-09-2025	12-09-2025	5 710.87	5 710.87	-	M02	M02 String	
6581081208	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	3 201.57	3 201.57	-	M02	M02 String	
6887791850	Eskom	Bulk Purchases	20-08-2025	15-09-2025	09-09-2025	2 088.77	2 088.77	-	M02	M02 String	
8506495944	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	15 130.68	15 130.68	-	M02	M02 String	
7486207260	Eskom	Bulk Purchases	04-08-2025	01-09-2025		7 444.87		-7 244.97	M02	Account in credit	
9760412008	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	36 952.69	36 952.69	-	M02	Internal Usage not included in string	
7460413421	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	2 088.77	2 088.77	-	M02	M02 String	
8622581180	Eskom	Bulk Purchases	27-08-2025	22-09-2025	18-09-2025	11 569.50	11 569.50	-	M02	M02 String	
6983620040	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	18 988.23	18 988.23	-	M02	M02 String	
5710236842	Eskom	Bulk Purchases	18-08-2025	17-09-2025	12-09-2025	85 215.03	85 215.03	-	M02	Internal Usage not included in string	
6829354180	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	29 630.44	29 630.44	-	M02	M02 String	
5421499776	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	10 586.51	10 586.51	-	M02	M02 String	
8774588833	Eskom	Bulk Purchases	02-09-2025	02-10-2025	04-09-2025	2 616.35	2 616.35	-	M02	M03 String	
						19 302 964.59	19 300 336.57	-7 244.97			

Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:											
Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end 19 October 2024	Comment
6827012482	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	2 555 227.62	2 555 227.62	-	M03	M04 String	
677848645	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	5 852 807.38	5 852 807.38	-	M03	M04 String	
6260124924	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	815 868.80	815 868.80	-	M03	M04 String	
9571810478	Eskom	Bulk Purchases	17-09-2025	16-10-2025		5 824 271.20	5 824 271.20	-	M03	M04 String	
6533844454	Eskom	Bulk Purchases	25-09-2025	25-10-2025	22-10-2025	573 336.50	573 336.50	-	M03	M04 String	
5001869097	Eskom	Bulk Purchases	04-09-2025	29-09-2025				-	M03	Internal Usage not included in string	
703925180	Eskom	Bulk Purchases	04-09-2025	29-09-2025				-	M03	Internal Usage not included in string	
8671219583	Eskom	Bulk Purchases	10-09-2025	10-10-2025	07-10-2025	154 006.49	154 006.49	-	M03	Internal Usage not included in string	
6261775291	Eskom	Bulk Purchases	11-09-2025	11-10-2025	07-10-2025	376 585.51	376 585.51	-	M03	Internal Usage not included in string	
537793922	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	6 839.09	6 839.09	-	M03	M04 String	
900355662	Eskom	Bulk Purchases	03-10-2025	03-11-2025	06-10-2025	2 933.88	2 933.88	-	M03	M04 String	
6581081208	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	2 981.82	2 981.82	-	M03	Internal Usage not included in string	
6887791850	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	1 868.88	1 868.88	-	M03	Internal Usage not included in string	
8506495944	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	10 996.15	10 996.15	-	M03	Internal Usage not included in string	
7486207260	Eskom	Bulk Purchases	04-09-2025	01-10-2025		53 865.39		-4 288.04	M03	Account in credit	
9760412008	Eskom	Bulk Purchases	04-09-2025	01-10-2025	29-09-2025	53 865.39	53 865.39	-	M03	Internal Usage not included in string	
7460413421	Eskom	Bulk Purchases	06-09-2025	01-10-2025	29-09-2025	1 772.29	1 772.29	-	M03	Internal Usage not included in string	
8622581180	Eskom	Bulk Purchases	27-09-2025	22-10-2025	18-10-2025	4 436.34	4 436.34	-	M03	Internal Usage not included in string	
6983620040	Eskom	Bulk Purchases	16-09-2025	16-10-2025	14-10-2025	17 759.23	17 759.23	-	M03	Internal Usage not included in string	
5710236842	Eskom	Bulk Purchases	16-09-2025	16-10-2025	14-10-2025	70 702.78	70 702.78	-	M03	Internal Usage not included in string	
6829354180	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	8 610.68	8 610.68	-	M03	Internal Usage not included in string	
5421499776	Eskom	Bulk Purchases	04-09-2025	29-09-2025	25-09-2025	8 771.60	8 771.60	-	M03	M04 String	
8774588833	Eskom	Bulk Purchases	15-09-2025	15-10-2025	14-10-2025	3 036.01	3 036.01	-	M03	M04 String	
						16 113 544.72	16 112 486.76	-10 335.04			

Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:											
Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end 19 November 2024	
6827012482	Eskom	Bulk Purchases	17-10-2025	17-11-2025	15-11-2025	2 024 717.74	2 024 717.74	-	M04	M05 String	
677848645	Eskom	Bulk Purchases	17-10-2025	17-11-2025	15-11-2025	4 175 853.62	4 175 853.62	-	M04	M05 String	
6260124924	Eskom	Bulk Purchases	17-10-2025	17-11-2025	15-11-2025	664 433.95	664 433.95	-	M04	M05 String	
9571810478	Eskom	Bulk Purchases	17-10-2025	17-11-2025	15-11-2025	4 409 860.53	4 409 860.53	-	M04	M05 String	
6533844454	Eskom	Bulk Purchases	22-10-2025	21-11-2025	19-11-2025	439 806.47	439 806.47	-	M04	M05 String	
5001869097	Eskom	Bulk Purchases	06-10-2025	31-10-2025				-	M04	Internal Usage not included in string	
703925180	Eskom	Bulk Purchases				Account closed				Account closed	
8671219583	Eskom	Bulk Purchases				Account closed				Account closed	
6261775291	Eskom	Bulk Purchases	15-10-2025	14-11-2025	06-11-2025	134 680.60	134 680.60	-	M04	Internal Usage not included in string	
537793922	Eskom	Bulk Purchases	22-10-2025	21-11-2025	13-11-2025	274 502.78	274 502.78	-	M04	Internal Usage not included in string	
900355662	Eskom	Bulk Purchases	08-10-2025	07-11-2025	19-11-2025	6 822.15	6 822.15	-	M04	Internal Usage not included in string	
6581081208	Eskom	Bulk Purchases	28-10-2025	23-11-2025	06-11-2025	2 901.98	2 901.98	-	M04	M04 String	
6887791850	Eskom	Bulk Purchases	28-10-2025	23-11-2025	19-11-2025	3 084.65	3 084.65	-	M04	Internal Usage not included in string	
8506495944	Eskom	Bulk Purchases	28-10-2025	23-11-2025	13-11-2025	1 868.88	1 868.88	-	M04	Internal Usage not included in string	
7486237260	Eskom	Bulk Purchases	20-10-2025	14-11-2025	13-11-2025	13 258.88	13 258.88	-	M04	Internal Usage not included in string	
7962412008	Eskom	Bulk Purchases	06-10-2025	31-10-2025		1 014.30		- 1 014.30	M04	Account in credit	
7660141421	Eskom	Bulk Purchases	20-10-2025	14-11-2025	15-11-2025	53 865.36	53 865.36	-	M04	Internal Usage not included in string	
6902981180	Eskom	Bulk Purchases	20-10-2025	14-11-2025	30-10-2025	1 592.18	1 592.18	-	M04	Internal Usage not included in string	
6986300404	Eskom	Bulk Purchases	16-10-2025	15-11-2025	30-10-2025	4 692.20	4 692.20	-	M04	Internal Usage not included in string	
6986300404	Eskom	Bulk Purchases	16-10-2025	15-11-2025	13-11-2025	18 152.54	18 152.54	-	M04	Internal Usage not included in string	
7310239242	Eskom	Bulk Purchases	16-10-2025	15-11-2025	13-11-2025	69 497.54	69 497.54	-	M04	Internal Usage not included in string	
6983945493	Eskom	Bulk Purchases	16-10-2025	14-11-2025	13-11-2025	12 425.63	12 425.63	-	M04	Internal Usage not included in string	
5421499778	Eskom	Bulk Purchases	06-10-2025	31-10-2025	30-10-2025	3 872.68	3 872.68	-	M04	M04 String	
8774598833	Eskom	Bulk Purchases	17-10-2025	17-11-2025	15-11-2025	3 784.65	3 784.65	-	M04	M05 String	
						12 200 018.41	12 201 632.73	- 1 014.30			

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	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	2 442.25	2 442.25	-	M01
2	22107765	101686271	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 404.07	1 404.07	-	M01
3	22107783	101686308	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	5 011.99	5 011.99	-	M01
4	22109157	101686931	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	3 497.26	3 497.26	-	M01
5	22109184	101686971	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 084.82	1 084.82	-	M01
6	22109371	101687121	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	162.25	162.25	-	M01
7	22107694	101696151	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	761.69	761.69	-	M01
8	22091807	101681401	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	5 272.00	5 272.00	-	M01
9	22091825	101681411	BREED- OLIFANTS CMA	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	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	604.08	604.08	-	M01
11	22107738	101696169	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 768.69	1 768.69	-	M01
12	22107747	101696176	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	218.45	218.45	-	M01
13	22109175	101696231	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	175.87	175.87	-	M01
								26 053.93	26 053.93	-	
No	Account No:		Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	2 442.25	2 442.25	-	M02
2	22107765	101686271	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 404.07	1 404.07	-	M02
3	22107783	101686308	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	5 011.99	5 011.99	-	M02
4	22109157	101686931	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	3 497.26	3 497.26	-	M02
5	22109184	101686971	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 084.82	1 084.82	-	M02
6	22109371	101687121	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	162.25	162.25	-	M02
7	22107694	101696151	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	761.69	761.69	-	M02
8	22091807	101681401	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	5 272.00	5 272.00	-	M02
9	22091825	101681411	BREED- OLIFANTS CMA	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	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	604.08	604.08	-	M02
11	22107738	101696169	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 768.69	1 768.69	-	M02
12	22107747	101696176	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	218.45	218.45	-	M02
13	22109175	101696231	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	175.87	175.87	-	M02
								52 074.95	52 074.95	-	
No	Account No:		Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	2 442.25	2 442.25	-	M03
2	22107765	101686271	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 404.07	1 404.07	-	M03
3	22107783	101686308	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	5 011.99	5 011.99	-	M03
4	22109157	101686931	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	3 497.26	3 497.26	-	M03
5	22109184	101686971	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 084.82	1 084.82	-	M03
6	22109371	101687121	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	162.25	162.25	-	M03
7	22107694	101696151	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	761.69	761.69	-	M03
8	22091807	101681401	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	5 272.00	5 272.00	-	M03
9	22091825	101681411	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	3 650.51	3 650.51	-	M03
	22110797	100258300	Dept Water and Sanitation	Bulk water	30-09-2025	30-10-2025	20-10-2025	33 535.56	33 535.56	-	M03
10		101697201	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	604.08	604.08	-	M03
11	22107738	101696169	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 768.69	1 768.69	-	M03
12	22107747	101696176	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	218.45	218.45	-	M03
13	22109175	101696231	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	175.87	175.87	-	M03
								59 589.49	59 589.49	-	
No	Account No:		Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	2 442.25	2 442.25	-	M04
2	22107765	101686271	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 404.07	1 404.07	-	M04
3	22107783	101686308	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	5 011.99	5 011.99	-	M04
4	22109157	101686931	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	3 497.26	3 497.26	-	M04
5	22109184	101686971	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 084.82	1 084.82	-	M04
6	22107694	101696151	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	761.69	761.69	-	M04
7	22091807	101681401	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	5 272.00	5 272.00	-	M04
8	22091825	101681411	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	3 650.51	3 650.51	-	M04
	22110797	100258300	Dept Water and Sanitation	Bulk water	31-10-2025	01-12-2025		36 611.32	36 611.32	-	M04
9		101697201	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	604.08	604.08	-	M04
10	22107738	101696169	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 768.69	1 768.69	-	M04
11	22107747	101696176	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	218.45	218.45	-	M04
12	22109175	101696231	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	175.87	175.87	-	M04
13	22109371	101687121	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	162.25	162.25	-	M04
								62 665.25	62 665.25	-	
No	Account No:		Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	BREED- OLIFANTS CMA	Bulk water						-	M05
2	22107765	101686271	BREED- OLIFANTS CMA	Bulk water						-	M05
3	22107783	101686308	BREED- OLIFANTS CMA	Bulk water						-	M05
4	22109157	101686931	BREED- OLIFANTS CMA	Bulk water						-	M05
5	22109184	101686971	BREED- OLIFANTS CMA	Bulk water						-	M05
6	22107694	101696151	BREED- OLIFANTS CMA	Bulk water						-	M05
7	22091807	101681401	BREED- OLIFANTS CMA	Bulk water						-	M05
8	22091825	101681411	BREED- OLIFANTS CMA	Bulk water						-	M05
	22110797	100258300	Dept Water and Sanitation	Bulk water						-	M05
9		101697201	BREED- OLIFANTS CMA	Bulk water						-	M05
10	22107738	101696169	BREED- OLIFANTS CMA	Bulk water						-	M05
11	22107747	101696176	BREED- OLIFANTS CMA	Bulk water						-	M05
12	22109175	101696231	BREED- OLIFANTS CMA	Bulk water						-	M05
13	22109371	101687121	BREED- OLIFANTS CMA	Bulk water						-	M05

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

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

### 1.3.3.8 Water & Electricity Losses

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

Figure 15: Water Losses

MONTH	SALES / FBE (KWH)				ESKOM PURCHASES	REAL LOSSES		
	CONVENTIONAL	PREPAID	FBE	TOTAL		KwH	%	
2407	2 749 545.00	1 660 368.40	111 450.00	4 521 363.40	4 710 083.13			
2408	3 475 328.00	1 725 043.40	103 750.00	5 304 121.40	4 629 621.16			
2409	2 375 533.00	1 570 281.00	106 150.00	4 051 964.00	4 395 798.98	(141 945.53)	-1.03%	Q1
2410	1 850 788.00	1 612 661.90	108 450.00	3 571 899.90	3 967 436.40			
2411	2 028 752.00	1 651 541.00	111 400.00	3 791 693.00	4 177 167.60			
2412	1 980 476.00	1 796 953.50	112 350.00	3 889 779.50	4 232 146.18	1 123 377.78	9.08%	Q2
2501	1 988 197.00	1 804 415.50	113 100.00	3 905 712.50	4 302 531.70			
2502	2 737 618.00	1 582 932.20	109 850.00	4 430 400.20	4 751 658.64			
2503	2 324 960.00	1 755 472.60	109 900.00	4 190 332.60	4 227 856.88	755 601.92	5.69%	Q3
2504	2 201 188.00	1 640 018.20	109 250.00	3 950 456.20	4 710 525.40			
2505	2 380 374.00	1 688 404.50	109 700.00	4 178 478.50	4 654 094.73			
2506	3 165 131.00	1 860 238.80	111 000.00	5 136 369.80	5 280 286.10	1 379 601.73	9.42%	Q4
Total	29 257 890.00	20 348 331.00	1 316 350.00	50 922 571.00	54 039 206.90	3 116 635.90	5.77%	YTD

Figure 16: Electricity Losses

### 1.3.4 Material variances from SDBIP

None

### 1.3.5 Remedial or Corrective Steps

No steps need to be taken.

## **1.4 In-year Budget Statement Tables**

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

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

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

**Table 4: C1 Monthly Budget Statement Summary**

WC012 Cederberg - Table C1 Monthly Budget Statement Summary - M05 November									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	74 997	76 578	76 578	6 296	36 866	31 908	4 958	16%	76 578
Service charges	215 962	232 542	232 542	17 834	98 428	96 892	1 535	2%	232 542
Investment revenue	9 619	7 788	7 788	24	3 861	3 245	616	19%	7 788
Transfers and subsidies - Operational	105 686	109 882	113 080	2 731	40 677	46 184	(5 507)	(0)	113 080
Other own revenue	97 411	87 820	87 820	5 942	30 051	36 592	(6 541)	-18%	87 820
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>503 674</b>	<b>514 610</b>	<b>517 808</b>	<b>32 826</b>	<b>209 883</b>	<b>214 820</b>	<b>(4 937)</b>	<b>-2%</b>	<b>517 808</b>
Employee costs	138 386	164 632	164 731	18 901	65 745	68 609	(2 865)	-4%	164 731
Remuneration of Councillors	6 355	6 831	6 831	508	2 661	2 846	(185)	-7%	6 831
Depreciation and amortisation	33 693	33 534	33 534	2 502	12 512	13 972	(1 461)	-10%	33 534
Interest	15 150	12 415	12 415	916	4 572	5 173	(601)	-12%	12 415
Inventory consumed and bulk purchases	137 531	155 395	155 832	12 651	64 394	65 132	(738)	-1%	155 832
Transfers and subsidies	164	750	750	-	6	312	(307)	-98%	750
Other expenditure	144 909	140 463	143 341	8 828	47 946	58 557	(10 611)	-18%	143 341
<b>Total Expenditure</b>	<b>476 189</b>	<b>514 020</b>	<b>517 434</b>	<b>44 306</b>	<b>197 834</b>	<b>214 602</b>	<b>(16 767)</b>	<b>-8%</b>	<b>517 434</b>
<b>Surplus/(Deficit)</b>	<b>27 485</b>	<b>590</b>	<b>374</b>	<b>(11 480)</b>	<b>12 049</b>	<b>219</b>	<b>11 830</b>	<b>5409%</b>	<b>374</b>
Transfers and subsidies - capital (monetary allocations)	37 781	39 848	48 662	3 998	9 560	17 705	(8 145)	-46%	48 662
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>65 266</b>	<b>40 438</b>	<b>49 036</b>	<b>(7 482)</b>	<b>21 608</b>	<b>17 924</b>	<b>3 685</b>	<b>21%</b>	<b>49 036</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>65 266</b>	<b>40 438</b>	<b>49 036</b>	<b>(7 482)</b>	<b>21 608</b>	<b>17 924</b>	<b>3 685</b>	<b>21%</b>	<b>49 036</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>53 751</b>	<b>78 459</b>	<b>89 012</b>	<b>4 628</b>	<b>11 064</b>	<b>34 010</b>	<b>(22 946)</b>	<b>-67%</b>	<b>89 012</b>
Capital transfers recognised	37 781	39 848	48 401	3 998	9 560	17 672	(8 113)	-46%	48 401
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 970	38 611	40 611	629	1 504	16 338	(14 834)	-91%	40 611
<b>Total sources of capital funds</b>	<b>53 751</b>	<b>78 459</b>	<b>89 012</b>	<b>4 628</b>	<b>11 064</b>	<b>34 010</b>	<b>(22 946)</b>	<b>-67%</b>	<b>89 012</b>
<b>Financial position</b>									
Total current assets	169 737	104 463	163 378		193 592				163 378
Total non current assets	706 070	782 618	761 494		706 413				761 494
Total current liabilities	116 889	86 252	88 835		115 092				88 835
Total non current liabilities	126 729	116 694	137 893		131 116				137 893
Community wealth/Equity	632 188	684 134	698 197		653 797				698 197
<b>Cash flows</b>									
Net cash from (used) operating	99 208	68 308	55 971	3 513	47 965	95 749	47 784	50%	55 971
Net cash from (used) investing	(54 127)	(78 059)	(89 012)	(4 598)	(12 840)	(15 005)	(2 165)	14%	(89 012)
Net cash from (used) financing	(1 741)	(306)	(0)	18	(364)	-	364	#DIV/0!	(0)
<b>Cash/cash equivalents at the month/year end</b>	<b>104 598</b>	<b>37 066</b>	<b>71 557</b>	<b>139 359</b>	<b>139 359</b>	<b>185 341</b>	<b>45 983</b>	<b>25%</b>	<b>71 557</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	15 964	8 469	5 237	4 708	4 908	5 287	16 594	70 462	131 628
<b>Creditors Age Analysis</b>									
Total Creditors	12 487	-	-	-	-	4 174	-	1 020	17 681



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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November										
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									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		158 021	156 426	156 677	7 294	58 010	65 209	(7 199)	-11%	156 677
Executive and council		57 461	57 301	57 301	–	13 105	23 875	(10 770)	-45%	57 301
Finance and administration		100 559	99 125	99 376	7 294	44 905	41 334	3 571	9%	99 376
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		76 870	75 497	75 497	6 633	26 555	31 457	(4 902)	-16%	75 497
Community and social services		11 253	17 681	17 681	2 656	6 975	7 367	(392)	-5%	17 681
Sport and recreation		3 171	3 205	3 205	355	1 890	1 335	555	42%	3 205
Public safety		55 732	46 710	46 710	3 621	17 690	19 463	(1 773)	-9%	46 710
Housing		6 714	7 900	7 900	–	–	3 292	(3 292)	-100%	7 900
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		7 850	12 525	12 525	746	6 338	5 219	1 120	21%	12 525
Planning and development		2 721	3 484	3 484	397	1 320	1 452	(132)	-9%	3 484
Road transport		5 129	9 041	9 041	349	5 019	3 767	1 252	33%	9 041
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		298 714	310 010	321 770	22 152	128 539	130 641	(2 102)	-2%	321 770
Energy sources		187 387	199 370	203 130	12 906	79 829	83 541	(3 712)	-4%	203 130
Water management		49 924	62 856	66 082	3 556	20 039	26 593	(6 554)	-25%	66 082
Waste water management		38 774	24 053	28 827	4 339	17 193	10 619	6 574	62%	28 827
Waste management		22 630	23 730	23 730	1 351	11 478	9 888	1 591	16%	23 730
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	541 455	554 458	566 469	36 824	219 443	232 526	(13 083)	-6%	566 469
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		121 536	132 041	132 288	10 676	50 177	55 049	(4 872)	-9%	132 288
Executive and council		13 521	14 571	14 571	1 238	7 100	6 071	1 029	17%	14 571
Finance and administration		106 813	115 765	116 012	9 255	42 500	48 267	(5 767)	-12%	116 012
Internal audit		1 202	1 705	1 705	183	577	711	(134)	-19%	1 705
<i>Community and public safety</i>		89 350	85 301	87 055	8 064	32 968	35 761	(2 793)	-8%	87 055
Community and social services		9 560	12 785	12 789	1 297	4 478	5 327	(849)	-16%	12 789
Sport and recreation		12 709	14 664	14 664	1 574	5 622	6 110	(488)	-8%	14 664
Public safety		61 575	52 259	52 259	4 899	21 897	21 774	123	1%	52 259
Housing		5 506	5 593	7 343	295	971	2 549	(1 578)	-62%	7 343
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		27 971	33 064	33 204	4 301	14 536	13 916	620	4%	33 204
Planning and development		11 656	14 810	14 810	1 642	5 138	6 171	(1 033)	-17%	14 810
Road transport		16 314	18 254	18 394	2 659	9 398	7 746	1 653	21%	18 394
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		237 332	263 614	264 887	21 265	100 154	109 876	(9 723)	-9%	264 887
Energy sources		154 920	172 961	173 518	13 298	68 928	72 137	(3 209)	-4%	173 518
Water management		33 545	34 007	34 516	3 380	12 001	14 233	(2 232)	-16%	34 516
Waste water management		22 791	28 051	28 260	2 485	10 694	11 592	(898)	-8%	28 260
Waste management		26 075	28 595	28 595	2 101	8 531	11 914	(3 383)	-28%	28 595
<i>Other</i>		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	3	476 189	514 020	517 434	44 306	197 834	214 602	(16 767)	-8%	517 434
<b>Surplus/ (Deficit) for the year</b>		65 266	40 438	49 036	(7 482)	21 608	17 924	3 685	0.2055656	49 036

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) - M05 November										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		57 461	57 301	57 301	–	13 105	23 875	(10 770)	-45.1%	57 301
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - Financial Administrative Services		96 265	95 972	95 972	6 932	43 769	39 989	3 781	9.5%	95 972
Vote 4 - Community Development Services		13 558	18 822	18 822	2 137	7 007	7 842	(835)	-10.7%	18 822
Vote 5 - Corporate and Strategic Services		1 921	932	1 183	11	158	420	(261)	-62.3%	1 183
Vote 6 - Planning and Development Services		2 721	3 484	3 484	397	1 320	1 452	(132)	-9.1%	3 484
Vote 7 - Public Safety		59 822	51 917	51 917	4 837	20 560	21 632	(1 072)	-5.0%	51 917
Vote 8 - Electricity		187 369	199 403	203 163	12 909	79 833	83 555	(3 722)	-4.5%	203 163
Vote 9 - Waste Management		22 630	23 731	23 731	1 351	11 478	9 888	1 590	16.1%	23 731
Vote 10 - Waste Water Management		38 734	24 061	27 635	4 339	17 195	10 472	6 723	64.2%	27 635
Vote 11 - Water		49 926	62 859	66 085	3 556	20 040	26 595	(6 554)	-24.6%	66 085
Vote 12 - Housing		6 714	7 900	7 900	–	–	3 292	(3 292)	-100.0%	7 900
Vote 13 - Road Transport		1 163	4 870	6 070	–	3 086	2 179	907	41.6%	6 070
Vote 14 - Sports and Recreation		3 171	3 205	3 205	355	1 890	1 335	555	41.6%	3 205
Total Revenue by Vote	2	541 455	554 458	566 469	36 824	219 443	232 526	(13 083)	-5.6%	566 469
Expenditure by Vote	1									
Vote 1 - Executive and Council		8 998	9 901	9 901	657	4 829	4 125	703	17.0%	9 901
Vote 2 - Office of Municipal Manager		11 405	13 126	13 126	1 526	5 201	5 469	(268)	-4.9%	13 126
Vote 3 - Financial Administrative Services		72 460	74 450	74 450	5 610	27 713	31 021	(3 308)	-10.7%	74 450
Vote 4 - Community Development Services		10 341	12 297	12 297	1 324	4 192	5 124	(932)	-18.2%	12 297
Vote 5 - Corporate and Strategic Services		25 728	31 566	31 817	2 860	11 978	13 184	(1 206)	-9.1%	31 817
Vote 6 - Planning and Development Services		11 223	13 538	13 538	1 344	4 778	5 641	(863)	-15.3%	13 538
Vote 7 - Public Safety		65 916	59 313	59 313	5 455	23 909	24 714	(805)	-3.3%	59 313
Vote 8 - Electricity		154 920	172 961	173 518	13 298	68 928	72 137	(3 209)	-4.4%	173 518
Vote 9 - Waste Management		26 075	28 595	28 595	2 101	8 531	11 914	(3 383)	-28.4%	28 595
Vote 10 - Waste Water Management		21 407	26 591	26 591	2 424	10 392	11 080	(688)	-6.2%	26 591
Vote 11 - Water		33 545	34 007	34 516	3 380	12 001	14 233	(2 232)	-15.7%	34 516
Vote 12 - Housing		5 506	5 593	7 343	295	971	2 549	(1 578)	-61.9%	7 343
Vote 13 - Road Transport		15 955	17 417	17 765	2 457	8 792	7 301	1 491	20.4%	17 765
Vote 14 - Sports and Recreation		12 709	14 664	14 664	1 574	5 622	6 110	(488)	-8.0%	14 664
Total Expenditure by Vote	2	476 189	514 020	517 434	44 306	197 834	214 602	(16 767)	-7.8%	517 434
Surplus/ (Deficit) for the year	2	65 266	40 438	49 036	(7 482)	21 608	17 924	3 685	20.6%	49 036

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) - M05 November

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		152 838	168 694	168 694	11 947	71 333	70 289	1 044	1%	168 694
Service charges - Water		32 696	34 221	34 221	3 346	13 853	14 259	(406)	-3%	34 221
Service charges - Waste Water Management		15 823	15 309	15 309	1 323	6 953	6 379	575	9%	15 309
Service charges - Waste management		14 604	14 318	14 318	1 218	6 289	5 966	323	5%	14 318
Sale of Goods and Rendering of Services		5 318	4 781	4 781	560	2 935	1 992	944	47%	4 781
Agency services		4 012	4 171	4 171	349	1 933	1 738	195	11%	4 171
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7 362	7 265	7 265	487	2 788	3 027	(239)	-8%	7 265
Interest from Current and Non Current Assets		9 619	7 788	7 788	24	3 861	3 245	616	19%	7 788
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 070	781	781	67	426	326	100	31%	781
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		595	411	411	158	571	171	399	233%	411
Non-Exchange Revenue										
Property rates		74 997	76 578	76 578	6 296	36 866	31 908	4 958	16%	76 578
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		56 370	45 587	45 587	3 633	17 733	18 995	(1 261)	-7%	45 587
Licence and permits		2	2	2	1	1	1	0	3%	2
Transfers and subsidies - Operational		105 686	109 882	113 080	2 731	40 677	46 184	(5 507)	-12%	113 080
Interest earned from Receivables (Non-Exchange)		4 500	4 743	4 743	320	1 779	1 976	(197)	-10%	4 743
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 863	5 431	5 431	367	1 870	2 263	(393)	-17%	5 431
Gains on disposal of Assets		1 428	400	400	-	15	167	(152)	-91%	400
Other Gains		12 889	14 248	14 248	-	-	5 937	(5 937)	-100%	14 248
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		503 674	514 610	517 808	32 826	209 883	214 820	(4 937)	-2%	517 808
Expenditure By Type										
Employee related costs		138 386	164 632	164 731	18 901	65 745	68 609	(2 865)	-4%	164 731
Remuneration of councillors		6 355	6 831	6 831	508	2 661	2 846	(185)	-7%	6 831
Bulk purchases - electricity		124 217	141 209	141 209	10 682	58 277	58 837	(560)	-1%	141 209
Inventory consumed		13 314	14 186	14 623	1 969	6 117	6 295	(178)	-3%	14 623
Debt impairment		66 019	52 790	52 790	4 402	22 008	21 996	12	0%	52 790
Depreciation and amortisation		33 693	33 534	33 534	2 502	12 512	13 972	(1 461)	-10%	33 534
Interest		15 150	12 415	12 415	916	4 572	5 173	(601)	-12%	12 415
Contracted services		40 502	45 175	47 452	2 412	11 698	18 359	(6 660)	-36%	47 452
Transfers and subsidies		164	750	750	-	6	312	(307)	-98%	750
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		35 399	40 037	40 639	2 013	14 239	17 177	(2 938)	-17%	40 639
Losses on Disposal of Assets		-	400	400	-	-	167	(167)	-100%	400
Other Losses		2 989	2 060	2 060	-	-	858	(858)	-100%	2 060
Total Expenditure		476 189	514 020	517 434	44 306	197 834	214 602	(16 767)	-8%	517 434
Surplus/(Deficit)		27 485	590	374	(11 480)	12 049	219	11 830	0	374
Transfers and subsidies - capital (monetary allocations)		37 781	39 848	48 662	3 998	9 560	17 705	(8 145)	(0)	48 662
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		65 266	40 438	49 036	(7 482)	21 608	17 924	3 685	0	49 036
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		65 266	40 438	49 036	(7 482)	21 608	17 924	3 685	0	49 036
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		65 266	40 438	49 036	(7 482)	21 608	17 924	3 685	0	49 036
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		65 266	40 438	49 036	(7 482)	21 608	17 924	3 685	0	49 036

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) - M05 November										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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	-	2 683	1 764	919	52%	4 235
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		1 200	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	10 986	10 986	66	66	4 577	(4 511)	-99%	10 986
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	13 927	13 927	-	-	5 803	(5 803)	-100%	13 927
Vote 12 - Housing		1 201	2 517	2 517	-	-	1 049	(1 049)	-100%	2 517
Vote 13 - Road Transport		1 720	6 000	6 000	-	-	2 500	(2 500)	-100%	6 000
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>4 382</b>	<b>37 664</b>	<b>37 664</b>	<b>66</b>	<b>2 749</b>	<b>15 693</b>	<b>(12 944)</b>	<b>-82%</b>	<b>37 664</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	30	30	-	11	13	(1)	-10%	30
Vote 3 - Financial Administrative Services		438	10	10	1	1	4	(3)	-70%	10
Vote 4 - Community Development Services		4 883	13 786	13 786	767	3 061	5 744	(2 683)	-47%	13 786
Vote 5 - Corporate and Strategic Services		950	950	950	16	18	396	(378)	-96%	950
Vote 6 - Planning and Development Services		4	1 476	1 476	-	4	615	(611)	-99%	1 476
Vote 7 - Public Safety		2 524	4 420	4 420	1 230	1 430	1 841	(412)	-22%	4 420
Vote 8 - Electricity		5 332	7 450	10 163	-	-	3 443	(3 443)	-100%	10 163
Vote 9 - Waste Management		3 011	3 000	3 000	-	625	1 250	(625)	-50%	3 000
Vote 10 - Waste Water Management		19 527	425	3 533	2 485	2 519	566	1 953	345%	3 533
Vote 11 - Water		9 785	4 848	8 884	63	646	2 524	(1 878)	-74%	8 884
Vote 12 - Housing		2 155	2 000	2 000	-	-	833	(833)	-100%	2 000
Vote 13 - Road Transport		762	1 200	1 896	-	-	587	(587)	-100%	1 896
Vote 14 - Sports and Recreation		-	1 200	1 200	-	-	500	(500)	-100%	1 200
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>49 369</b>	<b>40 795</b>	<b>51 348</b>	<b>4 562</b>	<b>8 315</b>	<b>18 317</b>	<b>(10 002)</b>	<b>-55%</b>	<b>51 348</b>
<b>Total Capital Expenditure</b>		<b>53 751</b>	<b>78 459</b>	<b>89 012</b>	<b>4 628</b>	<b>11 064</b>	<b>34 010</b>	<b>(22 946)</b>	<b>-67%</b>	<b>89 012</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1 388</b>	<b>990</b>	<b>990</b>	<b>17</b>	<b>30</b>	<b>413</b>	<b>(382)</b>	<b>-93%</b>	<b>990</b>
Executive and council		-	30	30	-	11	13	(1)	-10%	30
Finance and administration		1 388	960	960	17	19	400	(381)	-95%	960
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>10 763</b>	<b>23 923</b>	<b>23 923</b>	<b>1 997</b>	<b>4 491</b>	<b>9 968</b>	<b>(5 477)</b>	<b>-55%</b>	<b>23 923</b>
Community and social services		5 898	15 456	15 456	1 797	4 092	6 440	(2 348)	-36%	15 456
Sport and recreation		-	1 200	1 200	-	-	500	(500)	-100%	1 200
Public safety		1 509	2 750	2 750	199	399	1 146	(747)	-65%	2 750
Housing		3 356	4 517	4 517	-	-	1 882	(1 882)	-100%	4 517
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>2 706</b>	<b>11 711</b>	<b>11 711</b>	<b>-</b>	<b>2 687</b>	<b>4 880</b>	<b>(2 192)</b>	<b>-45%</b>	<b>11 711</b>
Planning and development		264	5 711	5 711	-	2 687	2 380	308	13%	5 711
Road transport		2 442	6 000	6 000	-	-	2 500	(2 500)	-100%	6 000
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>38 895</b>	<b>41 835</b>	<b>52 388</b>	<b>2 614</b>	<b>3 856</b>	<b>18 750</b>	<b>(14 895)</b>	<b>-79%</b>	<b>52 388</b>
Energy sources		6 532	7 450	10 163	-	-	3 443	(3 443)	-100%	10 163
Water management		9 785	18 775	22 810	63	646	8 327	(7 681)	-92%	22 810
Waste water management		19 567	1 625	5 429	2 485	2 519	1 153	1 366	119%	5 429
Waste management		3 011	13 986	13 986	66	691	5 827	(5 137)	-88%	13 986
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>53 751</b>	<b>78 459</b>	<b>89 012</b>	<b>4 628</b>	<b>11 064</b>	<b>34 010</b>	<b>(22 946)</b>	<b>-67%</b>	<b>89 012</b>
<b>Funded by:</b>										
National Government		25 141	29 014	36 226	3 249	8 227	12 991	(4 764)	-37%	36 226
Provincial Government		12 640	10 834	12 174	749	1 333	4 682	(3 349)	-72%	12 174
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov DeparIm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns,		-	-	-	-	-	-	-	-	-
Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>37 781</b>	<b>39 848</b>	<b>48 401</b>	<b>3 998</b>	<b>9 560</b>	<b>17 672</b>	<b>(8 113)</b>	<b>-46%</b>	<b>48 401</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>15 970</b>	<b>38 611</b>	<b>40 611</b>	<b>629</b>	<b>1 504</b>	<b>16 338</b>	<b>(14 834)</b>	<b>-91%</b>	<b>40 611</b>
<b>Total Capital Funding</b>		<b>53 751</b>	<b>78 459</b>	<b>89 012</b>	<b>4 628</b>	<b>11 064</b>	<b>34 010</b>	<b>(22 946)</b>	<b>-67%</b>	<b>89 012</b>

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 - M05 November						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		104 598	37 066	80 828	139 359	80 828
Trade and other receivables from exchange transactions		30 957	39 417	42 320	26 133	42 320
Receivables from non-exchange transactions		13 971	19 216	20 018	8 389	20 018
Current portion of non-current receivables		–	1 296	–	–	–
Inventory		1 329	1 173	1 329	1 300	1 329
VAT		10 706	6 294	10 706	10 392	10 706
Other current assets		8 176	–	8 176	8 019	8 176
<b>Total current assets</b>		<b>169 737</b>	<b>104 463</b>	<b>163 378</b>	<b>193 592</b>	<b>163 378</b>
<b>Non current assets</b>						
Investments		–	–	0	–	0
Investment property		73 790	74 159	74 084	73 768	74 084
Property, plant and equipment		629 107	706 744	684 574	627 681	684 574
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		499	115	163	499	163
Trade and other receivables from exchange transactions		2 674	1 600	3 476	4 465	3 476
Non-current receivables from non-exchange transactions		–	–	(802)	–	(802)
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>706 070</b>	<b>782 618</b>	<b>761 494</b>	<b>706 413</b>	<b>761 494</b>
<b>TOTAL ASSETS</b>		<b>875 807</b>	<b>887 081</b>	<b>924 872</b>	<b>900 005</b>	<b>924 872</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		476	13 706	476	0	476
Consumer deposits		3 350	3 338	3 350	3 462	3 350
Trade and other payables from exchange transactions		58 506	51 533	46 708	41 706	46 708
Trade and other payables from non-exchange transactions		12 831	(698)	12 831	26 436	12 831
Provision		16 071	18 374	21 583	15 889	21 583
VAT		25 655	–	3 887	27 599	3 887
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>116 889</b>	<b>86 252</b>	<b>88 835</b>	<b>115 092</b>	<b>88 835</b>
<b>Non current liabilities</b>						
Financial liabilities		–	–	(474)	–	(474)
Provision		113 023	116 694	86 968	117 410	86 968
Long term portion of trade payables		13 706	(0)	13 706	13 706	13 706
Other non-current liabilities		–	–	37 693	–	37 693
<b>Total non current liabilities</b>		<b>126 729</b>	<b>116 694</b>	<b>137 893</b>	<b>131 116</b>	<b>137 893</b>
<b>TOTAL LIABILITIES</b>		<b>243 618</b>	<b>202 946</b>	<b>226 728</b>	<b>246 208</b>	<b>226 728</b>
<b>NET ASSETS</b>	2	<b>632 188</b>	<b>684 134</b>	<b>698 144</b>	<b>653 797</b>	<b>698 144</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		632 188	684 134	698 197	653 797	698 197
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>632 188</b>	<b>684 134</b>	<b>698 197</b>	<b>653 797</b>	<b>698 197</b>

**Table 10: C7 Cash Flow**

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
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
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		71 202	70 911	70 140	9 818	41 984	27 997	13 986	50%	70 140
Service charges		207 250	227 229	224 312	16 685	99 652	117 768	(18 117)	-15%	224 312
Other revenue		23 595	22 053	13 672	3 009	11 483	35 953	(24 470)	-68%	13 672
Transfers and Subsidies - Operational		101 344	109 882	111 258	2 396	47 327	48 261	(934)	-2%	111 258
Transfers and Subsidies - Capital		37 781	39 848	50 751	10 503	16 515	16 411	104	1%	50 751
Interest		12 537	11 787	11 761	(1 693)	4 942	6 403	(1 461)	-23%	11 761
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(354 109)	(412 568)	(426 167)	(37 193)	(173 880)	(157 065)	16 815	-11%	(426 167)
Interest		(228)	(84)	(84)	(12)	(52)	(7)	45	-638%	(84)
Transfers and Subsidies		(164)	(750)	329	-	(6)	27	33	120%	329
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>99 208</b>	<b>68 308</b>	<b>55 971</b>	<b>3 513</b>	<b>47 965</b>	<b>95 749</b>	<b>47 784</b>	<b>50%</b>	<b>55 971</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		3 348	400	-	-	15	-	15	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	29	(1 791)	-	(1 791)	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	0	-	-	-	-		0
<b>Payments</b>										
Capital assets		(57 475)	(78 459)	(89 012)	(4 628)	(11 064)	(15 005)	(3 942)	26%	(89 012)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(54 127)</b>	<b>(78 059)</b>	<b>(89 012)</b>	<b>(4 598)</b>	<b>(12 840)</b>	<b>(15 005)</b>	<b>(2 165)</b>	<b>14%</b>	<b>(89 012)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		228	170	(0)	18	112	-	112	#DIV/0!	(0)
<b>Payments</b>										
Repayment of borrowing		(1 969)	(476)	-	-	(476)	-	476	#DIV/0!	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 741)</b>	<b>(306)</b>	<b>(0)</b>	<b>18</b>	<b>(364)</b>	<b>-</b>	<b>364</b>	<b>#DIV/0!</b>	<b>(0)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>43 340</b>	<b>(10 057)</b>	<b>(33 041)</b>	<b>(1 067)</b>	<b>34 761</b>	<b>80 743</b>			<b>(33 041)</b>
Cash/cash equivalents at beginning:		61 258	47 123	104 598	140 426	104 598	104 598			104 598
Cash/cash equivalents at month/year end:		104 598	37 066	71 557	139 359	139 359	185 341			71 557

**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 - M05 November																
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	Budget Year	Budget Year
		Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2025/26	+1 2026/27	+2 2027/28
R thousands	1															
Cash Receipts By Source																
Property rates		5 277	5 260	15 551	6 078	9 818	5 245	5 036	5 192	5 466	5 195	5 653	(3 631)	70 140	75 522	78 919
Service charges - Electricity revenue		15 857	15 986	17 700	14 340	12 800	15 262	10 911	13 636	12 396	13 715	11 826	14 355	168 783	177 883	188 894
Service charges - Water revenue		2 588	2 289	2 367	2 881	111	2 794	3 143	2 955	3 021	3 282	3 000	6 473	34 903	37 196	38 868
Service charges - Waste Water Management		1 005	1 242	1 096	1 481	2 103	929	831	943	846	955	995	(3 199)	9 229	11 893	12 426
Service charges - Waste Mangement		941	996	894	1 304	1 670	1 029	1 011	1 034	1 024	1 032	1 036	(574)	11 397	13 107	13 700
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		55	79	153	72	67	65	65	65	65	65	65	(65)	752	816	837
Interest earned - external investments		898	62	1 875	1 002	24	649	649	649	649	649	649	(67)	7 688	11 373	11 573
Interest earned - outstanding debtors		890	933	119	856	(1 717)	333	333	333	333	333	333	993	4 073	4 290	4 604
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 255	1 153	966	918	853	1 062	968	968	951	957	938	(7 181)	3 809	13 086	13 407
Licences and permits		0	-	-	-	1	-	1	-	-	-	-	(1)	-	2	2
Agency services		386	352	429	417	349	292	389	401	333	255	223	345	4 171	4 359	4 468
Transfers and Subsidies - Operational		37 515	4 542	2 724	151	2 396	22 740	1 617	7 916	21 409	2 175	2 012	6 063	111 258	124 725	193 623
Other revenue		309	676	372	881	1 739	532	156	326	568	973	201	(1 793)	4 940	5 416	5 552
Cash Receipts by Source		66 975	33 572	44 245	30 380	30 215	50 932	25 109	34 418	47 061	29 585	26 930	11 719	431 142	479 670	566 873
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6 012	-	-	-	10 503	3 124	1 955	388	6 448	5 865	4 587	11 869	50 751	60 127	81 671
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm,Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	15	-	-	-	-	-	-	-	(15)	-	2 500	2 500
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		17	40	25	12	18	14	14	14	14	14	14	(197)	-	170	170
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(565)	(693)	624	(1 187)	29	-	-	-	-	-	-	1 791	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		72 440	32 919	44 894	29 220	40 765	54 070	27 079	34 820	53 523	35 464	31 532	25 167	481 892	542 466	651 214
Cash Payments by Type																
Employee related costs		12 067	11 649	11 550	11 943	18 853	13 768	13 516	13 516	13 516	12 934	13 203	23 542	170 056	173 913	183 981
Remuneration of councillors		538	538	538	538	508	549	541	578	541	518	512	(5 900)	-	7 139	7 317
Interest		-	-	4	36	12	7	7	7	7	7	7	(10)	84	50	50
Bulk purchases - Electricity		15 839	13 980	18 886	12 751	11 676	12 765	9 125	11 405	10 368	11 471	9 891	3 053	141 209	148 778	157 987
Acquisitions - water & other inventory		210	1 557	1 236	1 353	1 731	628	1 113	1 742	1 180	1 395	1 259	1 195	14 601	14 852	15 268
Contracted services		322	2 110	2 078	4 776	2 412	1 695	2 524	5 771	6 074	4 336	5 589	(37 687)	-	56 613	119 902
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		6	-	-	-	-	4	64	4	253	40	47	(746)	(330)	774	788
Other expenditure		2 470	1 630	2 974	5 152	2 013	2 816	3 341	1 549	5 234	1 184	4 981	54 769	88 113	43 649	45 084
Cash Payments by Type		31 452	31 464	37 267	36 549	37 205	32 231	30 232	34 572	37 173	31 886	35 488	38 215	413 734	445 767	530 377
Other Cash Flows/Payments by Type																
Capital assets		-	152	1 856	4 428	4 628	4 962	1 226	4 591	22 045	8 495	7 061	29 567	89 012	60 127	81 671
Repayment of borrowing		-	-	-	476	-	119	-	-	119	-	-	(714)	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		31 452	31 617	39 123	41 453	41 832	37 311	31 458	39 163	59 337	40 381	42 549	67 069	502 746	505 894	612 048
NET INCREASE/(DECREASE) IN CASH HELD		40 987	1 302	5 771	(12 233)	(1 067)	16 759	(4 380)	(4 343)	(5 814)	(4 917)	(11 017)	(41 902)	(20 853)	36 573	39 166
Cash/cash equivalents at the month/year beginning:		104 598	145 585	146 887	152 658	140 426	139 359	156 117	151 738	147 395	141 581	136 664	125 647	104 598	83 745	120 317
Cash/cash equivalents at the month/year end:		145 585	146 887	152 658	140 426	139 359	156 117	151 738	147 395	141 581	136 664	125 647	83 745	83 745	120 317	159 484

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 - M05 November														
Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.O Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	3 157	1 289	732	650	628	865	2 953	11 978	22 252	17 074			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 236	2 312	1 076	827	642	1 108	1 357	5 727	21 285	9 661			
Receivables from Non-exchange Transactions - Property Rates	1400	5 253	2 250	1 353	1 337	2 008	782	4 119	24 577	41 679	32 823			
Receivables from Exchange Transactions - Waste Water Management	1500	1 348	863	613	496	462	838	2 114	9 370	16 103	13 278			
Receivables from Exchange Transactions - Waste Management	1600	1 373	809	556	503	369	1 494	5 659	11 198	11 598	8 460			
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	39	–	65	105	105			
Interest on Arrear Debtor Accounts	1810	493	858	816	870	714	1 149	4 476	12 751	22 128	19 960			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–			
Other	1900	(3 895)	86	90	24	20	137	80	335	(3 122)	597			
Total By Income Source	2000	15 964	8 469	5 237	4 708	4 908	5 287	16 594	70 462	131 628	101 959	–	–	
2024/25 - totals only		16 966	8 437	5 423	6 262	9 104	3 499	21 657	72 377	143 725	112 898			
Debtors Age Analysis By Customer Group														
Organs of State	2200	364	785	334	245	515	514	648	4 064	7 469	5 986			
Commercial	2300	6 129	2 110	1 227	1 392	811	542	2 534	12 418	27 165	17 698			
Households	2400	9 471	5 573	3 676	3 070	3 582	4 231	13 411	53 980	96 995	78 275			
Other	2500	–	–	–	–	–	–	–	–	–	–			
Total By Customer Group	2600	15 964	8 469	5 237	4 708	4 908	5 287	16 594	70 462	131 628	101 959	–	–	

The outstanding debtors' amount to R 131.628 million for November 2025. This is also evident from the collection rate. A total of R97.251 million is over 120 days. When analyzing the outstanding debt per customer group, R 96.995 million (73.69%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 27.165 million (20.64%) then Organs of State R7.469 million (5.67%). Though most of Cederberg's population falls within the low category income group, stringent credit control measures are still applied. Electricity is cut once per month, and arrear accounts are also put on auxiliary.

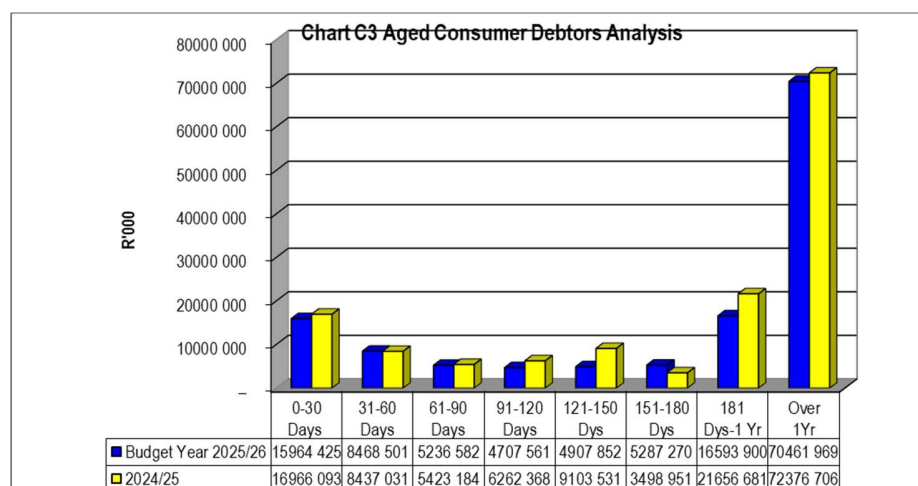
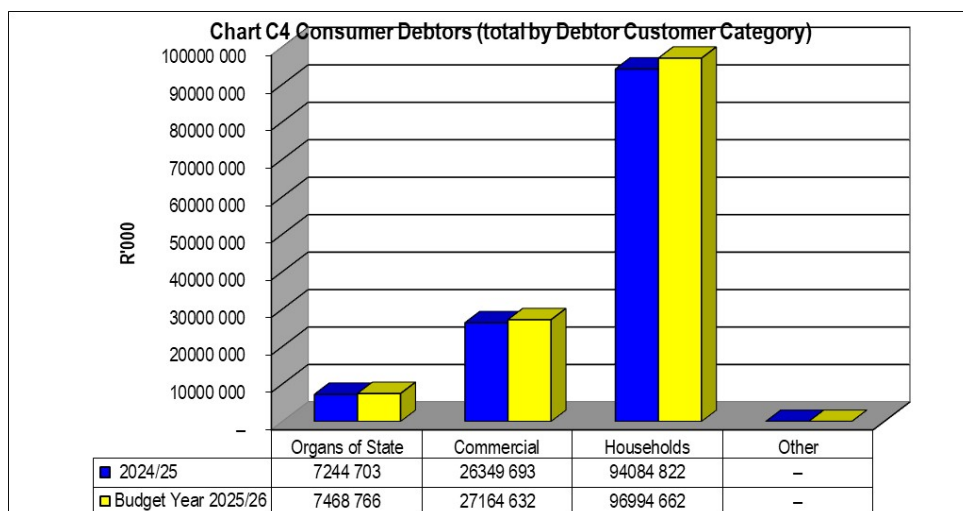


Figure 17: Chart C3 Aged Debtors Analysis



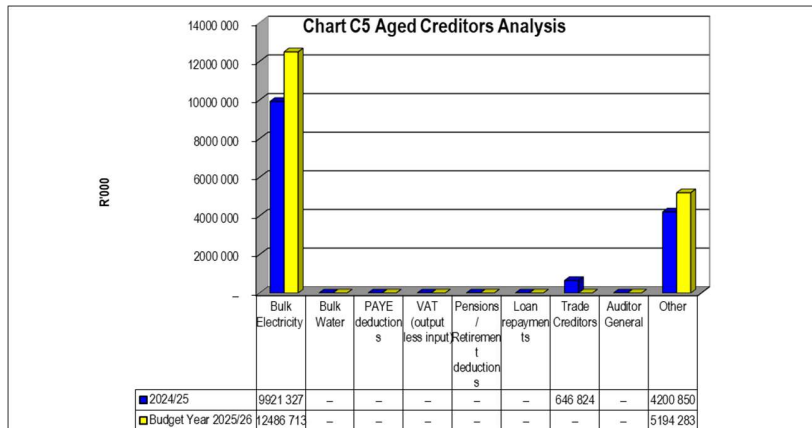
**Figure 18: Chart C4 Consumer Debtors by Debtor Customer Category**

## 2.2 Creditors' Analysis

**Table 13: SC4 Aged Creditors**

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November											
Description  R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	12 487	–	–	–	–	–	–	–	12 487	9 921
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	–	–	–	–	–	–	–	–	647
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	4 174	–	1 020	5 194	4 201
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	12 487	–	–	–	–	4 174	–	1 020	17 681	14 769

The Municipality's outstanding creditors at the end of November 2025 amounted to R 17.681 million. This is mainly due to the current Eskom account. The outstanding amounts due to Eskom have been accounted for under long-term liabilities. The municipality participates in the Municipal Debt Relief per Circular 124 and is monitored monthly. The other outstanding invoices are currently under dispute and will be paid on resolution.



**Figure 19: Chart C5 Aged Creditors Analysis**

## 2.3 Investment Portfolio Analysis

### Table 14: SC5 Investment Portfolio

Investments by maturity Name of institution & investment ID	Ref	Period of investment Yrs/Months	Type of investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment	No	Variable	0.0675				5 091	-	-	-	5 091
Standard Bank 32 Day Call Account		Yrs	Call Investment	No	Variable	0.07				131	-	-	-	131
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment	No	Variable	0.0765				144 305	-	(10 000)	-	134 305
														-
Municipality sub-total										149 527	-	(10 000)	-	139 527
Entities														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									149 527	-	(10 000)	-	139 527

The Municipality has Call Investment accounts with a balance of R 139.527 million at the end of November 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 NOVEMBER 2025

Borrowing Institution	Balance 01 November 2025	Interest Capital November 2025	Repayment November 2025	Interest Paid	Received	Balance at 30 November 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 0.00	R -	R -	R -	R -	R 0.00	33.33%	
ABSA (038-7230-0995)	R 0.00	R -	R -	R -	R -	R 0.00	66.67%	
Office Equipment - Printers Sky Metro	R -	R -	R -	R -	R -	R -	0.00%	
	R 0.00	R -	R -	R -	R -	R 0.00	100%	R -

Figure 20: 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 - M05 November										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		91 784	94 963	94 963	1 803	41 700	41 700	-		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	690	1 073	1 073	-		1 533
Municipal Infrastructure Grant (PMU)		880	913	913	320	684	684	-		913
Municipal Infrastructure Grant (VAT)		2 176	2 263	2 263	793	1 695	1 695	-		2 263
Regional Bulk Infrastructure Grant (VAT)		-	2 089	2 089	-	-	-	-		2 089
Water Services Infrastructure Grant (VAT)		1 304	-	-	-	-	-	-		-
Integrated National Electrification Grant (VAT)		-	10 400	10 400	-	4 680	4 680	-		10 400
Municipal Disaster Response Grant (VAT)		1 948	-	-	-	-	-	-		-
Integrated National Electrification Programme (INEP)		10 472	-	-	-	-	-	-		-
National Treasury - Audit Fees		-	-	-	-	-	-	-		-
Provincial Government:		12 481	14 919	14 919	2 942	7 752	7 752	-		14 919
Road Maintenance (Proclaimed)		-	1 260	1 260	-	-	-	-		1 260
Library Services: MRFG		5 662	6 477	6 477	2 159	4 318	4 318	-		6 477
Thusong Service Centre (Sustainability Operational Support)		-	200	200	-	-	-	-		200
CDW Support		151	151	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	2 500	-		2 500
Municipal Interventions Grant (VAT)		600	-	-	-	-	-	-		-
Municipal Water Resilience Grant (VAT)		1 043	652	652	652	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	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	104 265	109 882	109 882	4 744	49 452	49 452	-		109 882
Capital Transfers and Grants										
National Government:		27 429	29 014	29 014	5 285	11 298	11 298	-		29 014
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	5 285	11 298	11 298	-		15 087
Regional Bulk Infrastructure Grant (RBIG)		-	13 927	13 927	-	-	-	-		13 927
Water Services Infrastructure Grant		8 696	-	-	-	-	-	-		-
Integrated National Electrification Grant (INEG)		-	-	-	-	-	-	-		-
Municipal Disaster Response Grant		4 152	-	-	-	-	-	-		-
Finance Management (Capital)		75	-	-	-	-	-	-		-
Provincial Government:		10 759	10 834	10 834	5 217	5 217	5 217	-		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	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	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	10 503	16 515	16 515	-		39 848
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	142 454	149 730	149 730	15 247	65 967	65 967	-		149 730

**Table 16: SC7 Transfers and Grant Expenditure**

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		92 468	94 963	97 370	1 725	38 040	39 869	(1 829)	-4.6%	97 370
Local Government Equitable Share		71 545	75 765	75 765	–	31 569	31 569	0	0.0%	75 765
Finance Management		1 938	2 000	2 000	115	695	833	(138)	-16.6%	2 000
EPWP Incentive		1 534	1 533	1 533	295	608	639	(30)	-4.8%	1 533
Municipal Infrastructure Grant (PMU)		880	913	913	220	486	380	106	27.8%	913
Municipal Infrastructure Grant (VAT)		2 097	2 263	2 263	115	862	943	(81)	-8.6%	2 263
Regional Bulk Infrastructure Grant (VAT)		–	2 089	2 089	–	–	870	(870)	-100.0%	2 089
Water Services Infrastructure Grant (VAT)		826	–	459	372	372	57	315	548.9%	459
Integrated National Electrification Grant (VAT)		–	–	–	–	–	–	–	–	–
Municipal Disaster Response Grant (VAT)		1 190	–	1 948	–	–	243	(243)	-100.0%	1 948
Integrated National Electrification Programme (INEP)		11 712	10 400	10 400	607	3 447	4 333	(886)	-20.5%	10 400
National Treasury - Audit Fees		746	–	–	–	–	–	–	–	–
Provincial Government:		13 218	14 919	15 710	1 006	2 637	6 315	(3 678)	-58.2%	15 710
Road Maintenance (Proclaimed)		–	1 260	1 260	–	–	525	(525)	-100.0%	1 260
Library Services: MRFG		5 308	6 477	6 477	893	2 437	2 699	(261)	-9.7%	6 477
Thusing Service Centre (Sustainability Operational Support)		118	200	200	–	–	83	(83)	-100.0%	200
CDW Support		74	151	302	–	–	82	(82)	-100.0%	302
Human Settlement Development Grant		3 358	3 383	3 383	–	–	1 410	(1 410)	-100.0%	3 383
Financial Management Capability Grant		1 550	2 500	2 500	–	–	1 042	(1 042)	-100.0%	2 500
Municipal Interventions Grant (VAT)		500	–	100	–	–	13	(13)	-100.0%	100
Municipal Water Resilience Grant (VAT)		1 243	652	1 192	–	88	339	(252)	-74.2%	1 192
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	112	112	54	58	106.8%	130
Non Motorised Transport Infrastructure Grant (VAT)		–	165	165	–	–	69	(69)	-100.0%	165
District Municipality:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		105 686	109 882	113 080	2 731	40 677	46 184	(5 507)	-11.9%	113 080
Capital expenditure of Transfers and Grants										
National Government:		25 141	29 014	36 226	3 249	8 227	12 991	(4 764)	-36.7%	36 226
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	767	5 745	6 286	(542)	-8.6%	15 087
Regional Bulk Infrastructure Grant (RBIG)		–	13 927	13 927	–	–	5 803	(5 803)	-100.0%	13 927
Water Services Infrastructure Grant		5 654	–	3 060	2 482	2 482	383	2 100	548.9%	3 060
Integrated National Electrification Grant (INEG)		–	–	–	–	–	–	–	–	–
Municipal Disaster Response Grant		4 918	–	4 152	–	–	519	(519)	-100.0%	4 152
Finance Management (Capital)		62	–	–	–	–	–	–	–	–
Provincial Government:		12 640	10 834	12 435	749	1 333	4 714	(3 382)	-71.7%	12 435
Informal Settlements Upgrading Partnership Grant (ISUPG)		3 356	4 517	4 517	–	–	1 882	(1 882)	-100.0%	4 517
Municipal Interventions Grant		–	–	–	–	–	–	–	–	–
Municipal Water Resilience Grant		8 837	4 348	5 949	–	584	2 012	(1 428)	-71.0%	5 949
Loadshedding Relief Grant		–	–	–	–	–	–	–	–	–
Library Services MRF Capital		–	–	–	–	–	–	–	–	–
Waste Management Compliance Grant		448	–	–	–	–	–	–	–	–
Acceleration Of Housing (Capital)		–	–	–	–	–	–	–	–	–
Fire Services Capacity Building Grant		–	870	870	749	749	362	387	106.8%	870
Non Motorised Transport Infrastructure Grant		–	1 100	1 100	–	–	458	(458)	-100.0%	1 100
District Municipality:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
None		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		37 781	39 848	48 662	3 998	9 560	17 705	(8 145)	-46.0%	48 662
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		143 467	149 730	161 742	6 729	50 237	63 889	(13 652)	-21.4%	161 742

## 2.6 Councilor and board member allowances and employee benefits

**Table 17: SC8 Councilor and Staff Benefits**

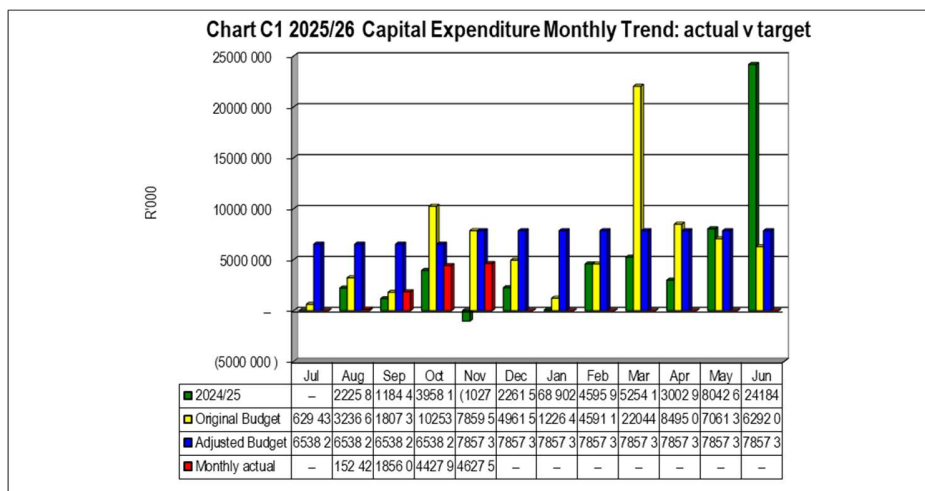
WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b><u>Councillors (Political Office Bearers plus Other)</u></b>										
Basic Salaries and Wages		5 621	6 020	6 020	426	2 283	2 508	(226)	-9%	6 020
Pension and UIF Contributions		33	35	35	13	26	14	11	78%	35
Medical Aid Contributions		104	110	110	12	58	46	12	26%	110
Motor Vehicle Allowance		190	252	252	20	100	105	(5)	-5%	252
Cellphone Allowance		406	415	415	37	195	173	22	13%	415
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>6 355</b>	<b>6 831</b>	<b>6 831</b>	<b>508</b>	<b>2 661</b>	<b>2 846</b>	<b>(185)</b>	<b>-7%</b>	<b>6 831</b>
<b>% increase</b>	4		<b>7.5%</b>	<b>7.5%</b>						<b>7.5%</b>
<b><u>Senior Managers of the Municipality</u></b>	3									
Basic Salaries and Wages		4 301	5 086	5 086	287	1 515	2 119	(604)	-28%	5 086
Pension and UIF Contributions		202	274	274	6	41	114	(73)	-64%	274
Medical Aid Contributions		78	120	120	3	18	50	(32)	-64%	120
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		183	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		322	418	418	26	135	174	(39)	-23%	418
Cellphone Allowance		194	257	257	14	72	107	(35)	-33%	257
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	0	(0)	-44%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 279</b>	<b>6 155</b>	<b>6 155</b>	<b>335</b>	<b>1 781</b>	<b>2 564</b>	<b>(783)</b>	<b>-31%</b>	<b>6 155</b>
<b>% increase</b>	4		<b>16.6%</b>	<b>16.6%</b>						<b>16.6%</b>
<b><u>Other Municipal Staff</u></b>										
Basic Salaries and Wages		90 906	108 945	109 043	14 734	45 260	45 406	(146)	0%	109 043
Pension and UIF Contributions		14 411	17 518	17 519	1 321	6 575	7 299	(724)	-10%	17 519
Medical Aid Contributions		4 938	7 144	7 144	453	2 275	2 977	(702)	-24%	7 144
Overtime		5 023	5 912	5 912	538	2 377	2 463	(87)	-4%	5 912
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 748	7 479	7 479	570	2 857	3 116	(259)	-8%	7 479
Cellphone Allowance		329	351	351	28	144	146	(2)	-1%	351
Housing Allowances		598	365	365	23	122	152	(30)	-20%	365
Other benefits and allowances		6 087	6 876	6 876	577	2 738	2 865	(127)	-4%	6 876
Payments in lieu of leave		1 738	1 297	1 297	108	540	540	-	-	1 297
Long service awards		504	562	562	47	234	234	-	-	562
Post-retirement benefit obligations		1 343	1 507	1 507	126	628	628	-	-	1 507
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		481	523	523	43	214	218	(4)	-2%	523
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>133 108</b>	<b>158 478</b>	<b>158 577</b>	<b>18 566</b>	<b>63 963</b>	<b>66 045</b>	<b>(2 081)</b>	<b>-3%</b>	<b>158 577</b>
<b>% increase</b>	4		<b>19.1%</b>	<b>19.1%</b>						<b>19.1%</b>
<b>Total Parent Municipality</b>		<b>144 741</b>	<b>171 464</b>	<b>171 563</b>	<b>19 409</b>	<b>68 406</b>	<b>71 456</b>	<b>(3 050)</b>	<b>-4%</b>	<b>171 563</b>

## 2.7 Capital program performance

**Table 18: SC12 Capital Expenditure Trend**

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	–	629	6 538	–	–	6 538	6 538	100.0%	0%
August	2 226	3 237	6 538	152	152	13 077	12 924	98.8%	0%
September	1 184	1 807	6 538	1 856	2 008	19 615	17 606	89.8%	3%
October	3 958	10 254	6 538	4 428	6 436	26 153	19 717	75.4%	8%
November	(1 027)	7 860	7 857	4 628	11 064	34 010	22 946	67.5%	14%
December	2 262	4 962	7 857	–	–	41 868	–	–	–
January	69	1 226	7 857	–	–	49 725	–	–	–
February	4 596	4 591	7 857	–	–	57 582	–	–	–
March	5 254	22 045	7 857	–	–	65 440	–	–	–
April	3 003	8 495	7 857	–	–	73 297	–	–	–
May	8 043	7 061	7 857	–	–	81 155	–	–	–
June	24 184	6 292	7 857	–	–	89 012	–	–	–
<b>Total Capital expenditure</b>	<b>53 751</b>	<b>78 459</b>	<b>89 012</b>	<b>11 064</b>					

The Municipality has an adjusted capital budget of R 89.012 million. Expenditure of R 11.064 million has been incurred to date. Commitments amounting to R 334 847.88 are currently on the system. Most of the projects are in planning and procurement stage. Improvement is expected throughout the year.



**Figure 21: 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 - M05 November										
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									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>		24 332	37 369	44 070	2 548	3 757	16 443	12 686	77.2%	44 070
<b>Infrastructure</b>										
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	1 200	1 200	-	-	500	500	100.0%	1 200
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	1 200	1 200	-	-	500	500	100.0%	1 200
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	2 000	2 000	-	-	833	833	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	-	-	833	833	100.0%	2 000
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		8 769	20 183	23 784	-	584	8 860	8 276	93.4%	23 784
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		5 413	1 739	3 340	-	584	925	341	36.9%	3 340
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		3 356	18 444	20 444	-	-	7 935	7 935	100.0%	20 444
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		15 563	-	3 100	2 482	2 482	423	(2 060)	-487.4%	3 100
Pump Station		-	-	40	-	-	40	40	100.0%	40
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		15 563	-	3 060	2 482	2 482	383	(2 100)	-548.9%	3 060
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	13 986	13 986	66	691	5 827	5 137	88.1%	13 986
Landfill Sites		-	-	-	-	-	-	-		-
Waste Transfer Stations		-	8 696	8 696	66	66	3 623	3 557	98.2%	8 696
Waste Processing Facilities		-	-	-	-	-	-	-		-
Waste Drop-off Points		-	5 290	5 290	-	625	2 204	1 579	71.7%	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		-	-	-	-	-	-	-		-

<b>Community Assets</b>	<b>4 883</b>	<b>13 786</b>	<b>13 786</b>	<b>767</b>	<b>3 061</b>	<b>5 744</b>	<b>2 683</b>	<b>46.7%</b>	<b>13 786</b>
Community Facilities	4 883	13 786	13 786	767	3 061	5 744	2 683	46.7%	13 786
Halls	4 883	13 786	13 786	767	3 061	5 744	2 683	46.7%	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	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

<b>Computer Equipment</b>		997	950	953	–	2	399	397	99.6%	953
Computer Equipment		997	950	953	–	2	399	397	99.6%	953
<b>Furniture and Office Equipment</b>		360	180	297	22	97	192	95	49.5%	297
Furniture and Office Equipment		360	180	297	22	97	192	95	49.5%	297
<b>Machinery and Equipment</b>		2 243	1 875	2 020	66	99	884	785	88.8%	2 020
Machinery and Equipment		2 243	1 875	2 020	66	99	884	785	88.8%	2 020
<b>Transport Assets</b>		7 623	1 970	1 905	1 031	1 155	756	(400)	-52.9%	1 905
Transport Assets		7 623	1 970	1 905	1 031	1 155	756	(400)	-52.9%	1 905
<b>Land</b>		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
<b>Zoo's, Marine and Non-biological Animals</b>		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
<b>Living resources</b>		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
<b>Total Capital Expenditure on new assets</b>	1	40 439	56 130	63 031	4 434	8 171	24 418	16 247	66.5%	63 031

**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 - M05										
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									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		5 116	1 750	5 159	-	-	1 155	1 155	100.0%	5 159
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 100	1 750	4 463	-	-	1 068	1 068	100.0%	4 463
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	2 478	-	-	310	310	100.0%	2 478
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 100	1 750	1 985	-	-	759	759	100.0%	1 985
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4 016	-	696	-	-	87	87	100.0%	696
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		3 913	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		103	-	696	-	-	87	87	100.0%	696
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	-	1 200	1 200	-	-	500	500	100.0%	1 200
Community Facilities	-	1 200	1 200	-	-	500	500	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	-	-	500	500	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	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>5 116</b>	<b>2 950</b>	<b>6 359</b>	<b>-</b>	<b>-</b>	<b>1 655</b>	<b>1 655</b>	<b>100.0%</b>	<b>6 359</b>

**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 - M05 November										
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
<b>R thousands</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		16 996	21 997	22 949	2 660	8 664	9 110	445	4.9%	22 949
Roads Infrastructure		8 536	10 004	10 144	1 911	5 939	4 308	(1 631)	-37.9%	10 144
Roads		6 694	7 794	7 903	1 290	3 914	3 356	(557)	-16.6%	7 903
Road Structures		1 842	2 210	2 241	620	2 025	951	(1 073)	-112.8%	2 241
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		667	712	921	4	14	201	186	92.9%	921
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		601	712	573	4	14	157	143	90.9%	573
Attenuation		66	-	348	-	-	43	43	100.0%	348
Electrical Infrastructure		1 584	2 625	3 112	37	238	1 093	855	78.2%	3 112
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 584	2 625	3 112	37	238	1 093	855	78.2%	3 112
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 226	1 270	1 468	153	397	510	113	22.1%	1 468
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		24	400	400	73	82	167	85	51.0%	400
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 201	870	1 068	80	316	343	28	8.1%	1 068
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 859	6 401	6 421	551	2 053	2 687	634	23.6%	6 421
Pump Station		-	-	-	-	-	-	-	-	-
Retiulation		4 738	5 591	5 591	519	2 019	2 330	310	13.3%	5 591
Waste Water Treatment Works		121	810	830	32	34	358	324	90.6%	830
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		124	985	885	5	23	310	287	92.5%	885
Landfill Sites		124	985	885	5	23	310	287	92.5%	885
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	<b>8 343</b>	<b>10 206</b>	<b>10 116</b>	<b>1 127</b>	<b>3 772</b>	<b>4 163</b>	<b>390</b>	<b>9.4%</b>	<b>10 116</b>
Community Facilities	6 876	8 545	8 483	912	3 059	3 498	439	12.5%	8 483
Halls	753	1 247	1 247	84	294	520	226	43.4%	1 247
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	5	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	6 117	7 297	7 235	828	2 765	2 979	213	7.2%	7 235
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 467	1 661	1 633	214	713	664	(48)	-7.3%	1 633
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 467	1 661	1 633	214	713	664	(48)	-7.3%	1 633
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>554</b>	<b>1 183</b>	<b>1 183</b>	<b>1</b>	<b>123</b>	<b>493</b>	<b>370</b>	<b>75.1%</b>	<b>1 183</b>
Operational Buildings	554	1 183	1 183	1	123	493	370	75.1%	1 183
Municipal Offices	554	1 183	1 183	1	123	493	370	75.1%	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	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-



<b>Computer Equipment</b>		122	210	200	-	-	78	78	100.0%	200
Computer Equipment		122	210	200	-	-	78	78	100.0%	200
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>		4	587	517	0	0	175	174	99.9%	517
Machinery and Equipment		4	587	517	0	0	175	174	99.9%	517
<b>Transport Assets</b>		5 059	5 015	4 995	492	2 099	2 070	(30)	-1.4%	4 995
Transport Assets		5 059	5 015	4 995	492	2 099	2 070	(30)	-1.4%	4 995
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	1	31 078	39 198	39 961	4 280	14 659	16 087	1 428	8.9%	39 961

## **2.8 Material variances to the Service Delivery and Budget Implementation Plan**

No material variances from SDBIP.

## 2.9 Other supporting documents

<b>Cederberg Local Municipality</b>	
<b>Bank Reconciliation</b>	
<b>NOVEMBER 2025</b>	
	<b>Amount</b>
Bank Statement Balance	<b>7 938 833.66</b>
72194774	0.00
72194480	-
82163324	7 492 748.90
32630263	446 084.76
Cashbook Balance	<b>-174 705.74</b>
39999010203	-
39999010204	-
39999010301	372 098.52
39999010302	714 648.53
39999010303	-
39999010305	-2 108.00
39999010701	9 645 704.34
39999010702	833 417 186.05
39999010703	-843 550 146.22
39999010704	859 732.70
39999010705	-1 203 291.66
39999010802	-386 188.46
39999010805	-42 341.54
39999010902	51 975.54
39999010905	-51 975.54
Difference	<b>8 113 539.40</b>
<b>Reconciling Items</b>	
	<b>Difference</b>
Cashier Receipts	-179 181.22
Bank Deposits	-16 797.80
Outstanding EFT Payments	5 672 205.75
Post Office	-2 635.45
Wages, Salaries and Council	2 749 045.64
Other	-109 097.52
	<b>8 113 539.40</b>
Unreconciled Difference	0.00

**Figure 22: Bank Reconciliation**

## 2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE	
I, <u>G. Matthyse</u> , the Municipal Manager of Cederberg Municipality, hereby certify that –	
(Mark as appropriate)	
<input checked="" type="checkbox"/>	The monthly budget statement
<input type="checkbox"/>	Quarterly report on the implementation of the budget and financial state affairs of the municipality
<input type="checkbox"/>	Mid- year budget and performance assessment
For the month of November 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:	2025-12-12