

CEDERBERG MUNICIPALITY

MONTHLY BUDGET STATEMENT

JANUARY 2026



**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 January 2026.
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							
		Audited 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	36 709 808	310 671 724	301 388 313	9 283 411	3.08%	
Total Operating Expenditure	476 189 111	514 019 873	517 433 917	49 502 248	277 426 735	301 125 093	- 23 698 358	-7.87%	
<i>Surplus/(Deficit)</i>	27 485 353	589 915	373 894	- 12 792 440	33 244 990	263 220	32 981 770	12530.12%	
Capital Transfers and Subsidies (Monetary allocations)	37 780 985	39 848 176	48 661 667	412 192	11 934 509	26 549 825	- 14 615 316	-55.05%	
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	-	
<i>Surplus/ (Deficit) for the year</i>	65 266 339	40 438 091	49 035 561	- 12 380 247	45 179 498	26 813 045	18 366 453	68.50%	
Total Capital Expenditure	53 751 410	78 459 243	89 011 864	608 787	14 378 812	49 725 115	- 35 346 303	-71.08%	

The actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 3.08% above, whilst the variance for operating expenditure was 7.87% below YTD budget.

The operating revenue realised is R 9.283 million above YTD budget while operating expenditure was R 23.698 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 35.346 million below YTD budget. The budget has been adjusted to R89.011 million and R 14.379 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 31 January 2026.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January									
Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	152 838	168 694	168 694	14 487	98 910	98 405	505	0.51%	168 694
Service charges - Water	32 696	34 221	34 221	4 001	20 525	19 962	562	2.82%	34 221
Service charges - Waste Water Management	15 823	15 309	15 309	1 286	9 524	8 930	593	6.65%	15 309
Service charges - Waste management	14 604	14 318	14 318	1 221	8 711	8 352	359	4.30%	14 318
Sale of Goods and Rendering of Services	5 318	4 781	4 781	414	3 832	2 789	1 044	37.42%	4 781
Agency services	4 012	4 171	4 171	414	2 705	2 433	272	11.18%	4 171
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 362	7 265	7 265	502	3 780	4 238	(458)	-10.82%	7 265
Interest earned from Current and Non Current Assets	9 619	7 788	7 788	1 064	6 732	4 543	2 189	48.19%	7 788
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 070	781	781	171	648	456	192	42.15%	781
Licence and permits	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	595	411	411	12	718	240	478	199.67%	411
Non-Exchange Revenue									
Property rates	74 997	76 578	76 578	6 295	49 455	44 670	4 785	10.71%	76 578
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	56 370	45 587	45 587	4 987	28 423	26 593	1 831	6.88%	45 587
Licence and permits	2	2	2	-	1	1	(0)	-26.63%	2
Transfers and subsidies - Operational	105 686	109 882	113 080	1 075	71 567	65 297	6 270	9.60%	113 080
Interest earned from Receivables (Non-Exchange)	4 500	4 743	4 743	331	2 432	2 767	(334)	-12.08%	4 743
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 863	5 431	5 431	373	2 618	3 168	(550)	-17.38%	5 431
Gains on disposal of Assets	1 428	400	400	-	15	233	(219)	-93.68%	400
Other Gains	12 889	14 248	14 248	76	76	8 311	(8 235)	-99.08%	14 248
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	503 674	514 610	517 808	36 710	310 672	301 388	9 283	3.08%	517 808

Sale of Goods and Rendering of Services: This category is 37.42% above YTD budget due to more than expected revenue from building plan fees & camping fees. This can be attributed to increase in tourist activities over the festive period. The budget will be adjusted in line with the adjustment budget in February.

Interest earned from Current and Non Current Assets: The variance is 48.19% above YTD budget. This is due to more interest earned on investments than expected. The budget will be adjusted in line with the actuals with the adjustment budget process.

Operational Revenue (Exchange): This relates directly to service charges. This will be adjusted and corrected with the adjustment budget.

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

License and Permits: No transactions YTD

Operational Revenue (Non-Exchange): This relates directly to service charges. This will be adjusted and corrected with the adjustment budget.

Gains on disposal of Assets: Low income recognition YTD, this will usually be done closer to the year-end via auction.

Other Gains: Bulk of the transactions 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) - M07 January									
Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	138 386	164 632	164 731	12 470	91 466	96 073	(4 607)	-4.80%	164 731
Remuneration of councilors	6 355	6 831	6 831	501	3 663	3 985	(322)	-8.07%	6 831
Bulk purchases - electricity	124 217	141 209	141 209	20 888	79 175	82 372	(3 197)	-3.88%	141 209
Inventory consumed	13 314	14 186	14 800	1 006	8 386	8 957	(571)	-6.38%	14 800
Debt impairment	66 019	52 790	52 790	4 402	30 813	30 794	19	0.06%	52 790
Depreciation and amortisation	33 693	33 534	33 534	2 502	17 516	19 562	(2 045)	-10.46%	33 534
Interest	15 150	12 415	12 415	910	6 386	7 242	(856)	-11.82%	12 415
Contracted services	40 502	45 175	47 488	3 225	19 630	26 607	(6 978)	-26.22%	47 488
Transfers and subsidies	164	750	740	—	6	428	(422)	-98.71%	740
Irrecoverable debts written off	—	—	—	—	—	—	—	—	—
Operational costs	35 399	40 037	40 436	3 598	20 387	23 671	(3 284)	-13.87%	40 436
Losses on Disposal of Assets	—	400	400	—	—	233	(233)	-100.00%	400
Other Losses	2 989	2 060	2 060	—	—	1 202	(1 202)	-100.00%	2 060
Total Expenditure	476 189	514 020	517 434	49 502	277 427	301 125	(23 698)	-7.87%	517 434

Interest: The variance is 11.82% under YTD budget. This is mainly due to unwinding of interest of the debt relief which will be recognized when approval and confirmation is received for the 2nd portion write off. Awaiting official approval from Eskom & National Treasury.

Contracted services: This is 26.22% 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 is expected to increase in the coming months to ensure all grants are spent.

Transfers and subsidies: This is based on demand. The tourism funds are only payable 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	11 853 517	24.49%
Internally Generated Funds	38 611 067	40 611 067	2 525 295	6.22%
Total	78 459 243	89 011 864	14 378 812	16.15%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is currently at 16.15% as most of the projects are currently in planning and procurement phase and construction paused during the construction break. 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.

Upgrade Roads and Stormwater: Project completed. Final payment to be made.

Drop-Off Facility: Consultant completed the design and tender documentation. Awaiting approval from DEA&DP to commence with procurement.

RBIG:

Consultant Appointed. The municipality is in the process with termination of service provider. Business Case has been submitted to DWS. The funds have been re-allocated by National, the fund will be removed with the adjustment budget.

Municipal Disaster Response Grant:

Contractor has been appointed and is currently busy with site establishment.

Municipal Water Resilience Grant:

The consultants are busy with the designs and for one reservoir, the damage is being assessed.

Borrowing: No projects are funded by means of borrowing.

1.3.2.4 Cash Flow

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

As stated, the municipality continues to make strides in improving the effectiveness and efficiency in the credit control & debt collection unit. The Municipality is also managing and monitoring expenditure closely. The Cash/ Cost coverage ratio has is at 4.09 months and the current ratio to 1.92:1.

1.3.2.5 Collection Rate

Collection Rate Assessment		7.January - Reporting for December in January			
Total Aggregate Collection		Billing For December	Collection in January	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	19 829 103	17 584 654	2 262 206	89%
2.Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!
3.Collection: Property Rates		6 330 047	5 675 515	654 532	90%
4.Total average collection: Electricity (Municipal supplied areas)		7 201 156	6 623 149	578 006	92%
5.Total average collection: Water		2 794 207	2 811 963	0	101%
6.Total average collection: Wastewater		1 381 690	1 172 360	209 330	85%
7.Total average collection: Refuse		1 289 788	1 057 950	231 838	82%
8. 7.Total average collection: Interest		832 216	243 717	588 499	29%

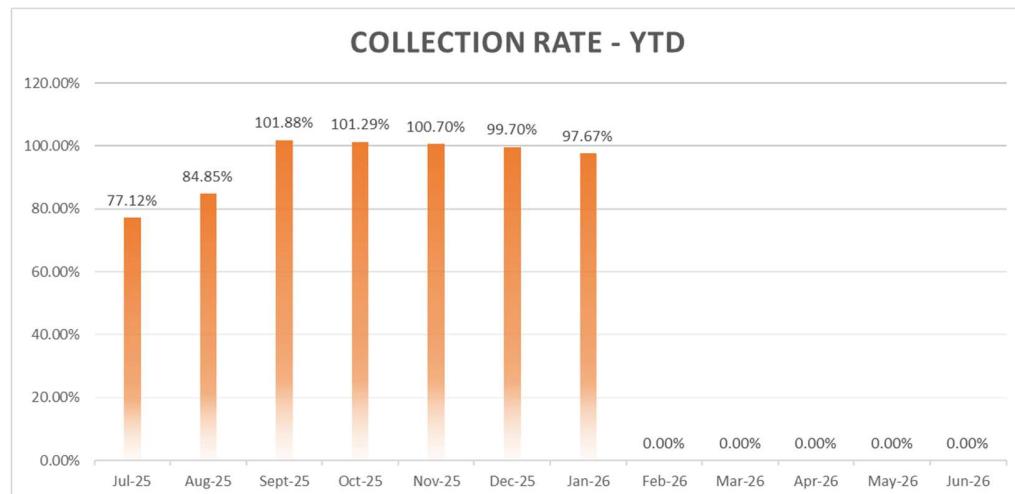


Figure 2: Collection Rate

The monthly collection rate is 89% for January. The cumulative collection rate is 97.67% 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		Norm	YEAR	YTD						
Ratio			Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026
1 Capital expenditure to Total expenditure	10% - 20%	10.3%	0.0%	0.2%	1.8%	4.9%	5.3%	5.7%	4.9%	
2 Repairs and maintenance to PPE	8%	2.1%	0.0%	0.3%	0.4%	1.4%	0.9%	1.2%	1.4%	
3 Annual collection rate	95%	92.5%	77.1%	84.9%	101.9%	101.3%	100.7%	99.7%	97.7%	
4 Bad debts written off vs bad debt provision	100%	13.4%	0.0%	0.1%	0.8%	1.0%	18.0%	17.3%	17.1%	
5 Net debtors days	30 days	40	62	26	15	38	1	0	0	
6 Cash/Cost coverage ratio	1 - 3 months	3.01	5.02	4.05	4.05	3.82	3.46	4.43	4.09	
7 Current ratio	1.5 - 2:1	1.79	2.14	1.97	2.00	2.12	1.68	2.09	1.92	
8 Capital cost as % of total operating expenditure	6% - 8%	1.0%	0.0%	0.0%	0.0%	0.3%	0.3%	0.2%	0.2%	
9 Debt (total borrowings) as a % of Revenue	< 45%	0.1%	0.7%	0.5%	0.3%	0.0%	0.0%	0.0%	0.0%	
10 Net operating surplus margin	0%	8.3%	55.1%	30.3%	19.4%	13.3%	5.7%	16.8%	10.7%	
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	49	62	
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%	36.0%	34.3%	
18 Contracted services as a % of total operating expenditure	2% - 5%	8.1%	1.0%	3.4%	4.0%	6.0%	5.9%	7.2%	7.1%	
19 Capital budget implementation indicator	95% - 100%	73.1%	0.0%	1.2%	10.2%	24.6%	32.5%	32.9%	28.9%	
20 Operating expenditure budget implementation indicator	95% - 100%	89.7%	71.9%	84.2%	87.0%	89.6%	92.2%	88.4%	92.1%	
21 Operating revenue budget implementation indicator	95% - 100%	97.7%	160.0%	120.6%	107.7%	103.2%	97.7%	106.1%	103.1%	
22 Billed revenue budget implementation indicator	95% - 100%	100.3%	126.5%	115.3%	109.4%	107.0%	104.2%	102.6%	102.9%	

Figure 3: Monthly Ratios

The municipality has maintained steady financial performance as is 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 4.09 and the current ratio moving to 1.92:1, which is still above the norm. The net debtor's days are recorded at 0 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		
 <p>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p>		
Municipality Self-Assessment		
Certificate of Compliance: Municipal Debt Relief Conditions for Application		
Period	Jan '26	
National Financial Year	2025/26	
Demarcation Code of Municipality being assessed	WC.012	
District	West Coast	
Demarcation Description	Cederberg	
<p>I, Mr G F. Mattheyse, 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:</p>		
Municipal Debt Relief Conditions (Monthly reporting)		
Condition	6.3.4 Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption)	Choose from drop down list
6.12.2	<ul style="list-style-type: none"> - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <p><i>Note - refer condition 6.12.2</i></p>	Yes
6.12.2	<ul style="list-style-type: none"> - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://goplupload.treasury.gov.za? 	Yes
6.12.2	<ul style="list-style-type: none"> - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/or Water Trading Entity? 	Yes
6.3.1	<ul style="list-style-type: none"> - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <p><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></p>	Yes
6.3.2	<ul style="list-style-type: none"> - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://goplupload.treasury.gov.za? 	Yes
6.3.4	<ul style="list-style-type: none"> - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom? 	Yes
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	Select
6.4.1	<ul style="list-style-type: none"> - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx? 	Yes
6.4.1	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - 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? <p><i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (for property rates), the provision for debt impairment during the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no realignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as 'No'.</i></p>	Yes
6.4.1	<ul style="list-style-type: none"> - Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of asset/s) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <p><i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no realignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as 'No'.</i></p>	Yes
6.4.2	<ul style="list-style-type: none"> - If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? 	N/A - the MTREF is funded
6.4.2	<p><i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p>	
6.4.2	<ul style="list-style-type: none"> - 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)? <p><i>Note - only if the municipality does not have an FRP may 'N/A' be selected from the dropdown list.</i></p>	N/A
6.4.2	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity? 	Yes
6.6.2	<ul style="list-style-type: none"> - 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
	<p>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.</p>	

6.6.3	17	<ul style="list-style-type: none"> - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulting already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water. 	<input type="checkbox"/> No	<p>The municipality does not have 80-meters to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality's indigent policy provides for restriction of water and metering. Indigents are placed on auxiliary until the account is settled. The Municipality has not received any meters from PT for the installation of smart-meters. The meters have been received, however, it has been returned as the service provider will send the correct meters. The Municipality will also implement phase 2 with the allocated grant funding of R2.6m from PT to continue the roll-out of the project. The Municipality will prioritise the full implementation of smart-water meters to its indigent households. The installation of the water meters will commence in March 2026.</p>
6.6.4	18	<ul style="list-style-type: none"> - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <p>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format</p>	<input type="checkbox"/> Yes	<p>Indigents are limited to the National Limit for FBS of 6kW and 50KWH. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.</p>
6.6	19	Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
6.7	20	Maintain a minimum average quarterly collection of property rates and services charges –		
6.7.1	21	<ul style="list-style-type: none"> - Has the municipality demonstrated a minimum average quarterly collection of property rates and services charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 for any quarter – demonstrated in the MFMA s.71 monthly and quarterly statements and mSCOA data strings uploaded via the GoMuni Upload Portal? <p>Note – although the norm stands for collection MFMA Circular No. 72 is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years after the norm.</p>	<input type="checkbox"/> Yes	<p>The monthly collection rate is 89% for December in January, the cumulative collection rate is 97.70%.</p>
6.7.2	22	<ul style="list-style-type: none"> - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following : <ul style="list-style-type: none"> * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1 * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s) * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure? 	<input type="checkbox"/> 6.7.1 = Yes	
6.7.2.1	23	<ul style="list-style-type: none"> * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s) 	<input type="checkbox"/> 6.7.1 = Yes	
6.7.2.2	24	<ul style="list-style-type: none"> * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure? 	<input type="checkbox"/> 6.7.1 = Yes	
6.7.2.3	25	<ul style="list-style-type: none"> * the municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process? 	<input type="checkbox"/> Yes	<p>The municipality replaces all prepaid electricity meters (by virtue of damage or theft) with smart meters. Water meters are however still conventional, a smart-meter project will start to replace the conventional meters at indigent households. The municipality will spend the PT grant allocations for both water and electricity meters. In 2023, however, the installation will only commence with the implementation of the smart-meter project funded by NT. The project approved R40m for the replacement of all pre-paid electricity meters to smart-prepaid meters. The project is currently in implementation phase in Chatsworth with Ottoland almost completed.</p>
6.7.3	26	<ul style="list-style-type: none"> - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process? 	<input type="checkbox"/> Yes	
6.7.4	27	<ul style="list-style-type: none"> - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter? 	<input type="checkbox"/> Yes	
6.7.5	28	<ul style="list-style-type: none"> - 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? 	<input type="checkbox"/> Yes	
6.8	29	Municipality's Completeness of the revenue base –		
6.8.1	30	<ul style="list-style-type: none"> - 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? - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <p>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</p>	<input type="checkbox"/> Yes	<p>The audit was done for verification of variance between the VR roll and billing system, and the municipality is currently billing the properties on monthly basis, except those that were billed once in July 2025, which is the main cause of the variances. The variance emanate from once-off billing because the NT tool does not recognise the once-off billing and the rebates the municipality offers to different customers.</p>
6.8.1	31	<ul style="list-style-type: none"> - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <p>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</p>	<input type="checkbox"/> N/a	
6.8.2	32	<ul style="list-style-type: none"> - For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://iguploadportal.treasury.gov.za? 	<input type="checkbox"/> Yes	
6.9	33	Monitor and report on implementation –		
6.9.1	34	<ul style="list-style-type: none"> - 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? - If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <p>Note – condition 6.9.2 has a typing error and must refer to 6.9.1.</p>	<input type="checkbox"/> Yes	
6.9.2	35	<ul style="list-style-type: none"> - Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive? - 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) timely via the GoMuni Upload Portal https://iguploadportal.treasury.gov.za? <p>Note – if a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</p>	<input type="checkbox"/> 6.9.1 = Yes	
6.9.3	36	<ul style="list-style-type: none"> - Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive? - 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) timely via the GoMuni Upload Portal https://iguploadportal.treasury.gov.za? <p>Note – if a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</p>	<input type="checkbox"/> No FRP	
6.9.4	37	<ul style="list-style-type: none"> - 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) timely via the GoMuni Upload Portal https://iguploadportal.treasury.gov.za? <p>Note – if a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</p>	<input type="checkbox"/> No FRP	
6.10	38	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:		
6.10.1	39	<ul style="list-style-type: none"> - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions? 	<input type="checkbox"/> Yes	
6.10.2	40	<ul style="list-style-type: none"> - 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 timely uploaded the compliance certificate via the GoMuni Upload Portal https://iguploadportal.treasury.gov.za? <p>Note – in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</p>	<input type="checkbox"/> Yes	
6.10.3	41	<ul style="list-style-type: none"> - 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>Note – if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</p>	<input type="checkbox"/> No	
6.11	42	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	<input type="checkbox"/> No	
6.12	43	<p>Note – there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the initial or any subsequent benefit in terms of this municipal debt support programme. NT circular MFMA Circular no. 124 conditions 6.11(m) on municipal borrowing powers will only be enforced to prevent 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.</p>		

	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes	
		<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>		
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury provincial treasury aligning to its MFMA s.71 statement collected revenue?	Yes	
40	6.13	Accounting Treatment: - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2020) 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 benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes	
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	
		<i>Note: By applying for Municipal Debt Relief as set out in paragraph 3 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2008 (Act no. 4 of 2008). Any such application must be presented by the relevant processes for appointing an external monitor as envisaged in Chapter 6 of the Municipal Systems Act, 2000 (Act no. 32 of 2000). The monitor will then be responsible for the Municipality's debt relief and debt collection. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>		

Figure 4: Municipal Compliance Certificate Municipal Debt Relief

1.3.3.2 Municipal Debt Relief Performance across period of participation

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

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 December 2025.

1.3.3.4 Collection Rate Information

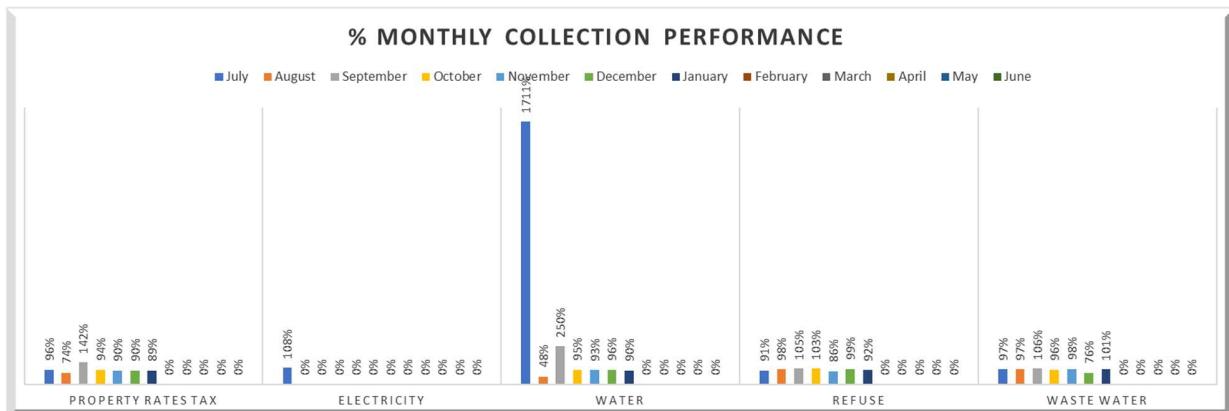


Figure 7: Monthly Collection Performance per service

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		Period Monitored		No Of Wards														
MFMA Circular No. 124		Code	District	Municipality	Period Monitored	No Of Wards														
Municipal Finance Management Act No. 56 of 2003		WC012	Cederberg	Cederberg	2021	6														
Collection Rate Assessment																				
		Summary - Quarter 1		Summary - Quarter 2		Summary - Quarter 3		Summary - Quarter 4												
		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	18 558 670	73 373 640	(4 814 976)	107%	Q1	67 534 540	56 222 538	5 312 002	91%	Q1	10 629 103	11 584 654	2 344 449	88%	Q1	-	-	-	#DIV/0!
2	Collection ex/Faith supplied areas	-	-	-	-	Q1	-	-	-	-	Q1	-	-	-	-	Q1	-	-	-	#DIV/0!
3	Collection - Property Rates	22 854 948	26 012 427	(3 557 479)	113%	Q1	19 005 691	17 947 321	1 058 370	94%	Q1	6 330 547	5 675 515	654 552	96%	Q1	-	-	-	#DIV/0!
4	Total average collection: Electricity (Municipal supplied areas)	31 885 247	31 051 663	(865 556)	102%	Q1	23 393 025	22 400 791	992 232	96%	Q1	7 201 158	6 625 149	576 016	92%	Q1	-	-	-	#DIV/0!
5	Total average collection: Water	5 153 852	7 745 589	(2 591 687)	165%	Q1	8 757 171	7 789 953	967 218	86%	Q1	2 794 207	2 611 963	(17 756)	101%	Q1	-	-	-	#DIV/0!
6	Total average collection: Wastewater	4 850 800	3 745 800	305 000	92%	Q1	3 985 228	3 614 820	370 409	91%	Q1	1 381 690	1 172 360	209 330	88%	Q1	-	-	-	#DIV/0!
7	Total average collection: Refuse	3 229 198	3 268 403	480 704	86%	Q1	3 780 148	3 272 631	507 718	87%	Q1	1 286 788	1 057 950	231 838	82%	Q1	-	-	-	#DIV/0!
8	Total average collection: Interest	2 803 673	1 549 616	1 054 057	67%	Q1	2 612 079	1 181 022	1 430 066	49%	Q1	832 216	345 717	484 469	29%	Q1	-	-	-	#DIV/0!

Figure 8: Collection Rate per Quarter

Collection Rate Assessment			
Total Aggregate Collection		7.January - Reporting for December in January	
		Billing For December	Collection in January
1.Collection for whole demarcation	Summary	19 829 103	17 584 654
2.Collection excl Eskom supplied areas		-	-
3.Collection: Property Rates		6 330 047	5 675 515
4.Total average collection: Electricity (Municipal supplied areas)		7 201 156	6 623 149
5.Total average collection: Water		2 794 207	2 811 963
6.Total average collection: Wastewater		1 381 690	1 172 360
7.Total average collection: Refuse		1 289 788	1 057 950
8. 7.Total average collection: Interest		832 216	243 717
			588 499
			29%
Complete This Section			Quarter 3 Performance Per Ward
7.January			
Services	Electricity Supplier	Ward Name & Number	Billing For December
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	388 633
Electricity			-
Water			4 594
Refuse			2 901
Waste Water			408
Interest			50 241
			3 893
			46 348
			8%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	1 024 681
Electricity			2 721 341
Water			679 597
Refuse			295 327
Waste Water			355 648
Interest			74 087
			28 663
			45 423
			39%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 660 147
Electricity			3 461 914
Water			1 184 174
Refuse			489 643
Waste Water			559 028
Interest			230 064
			99 150
			130 914
			43%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	856 985
Electricity			274 774
Water			415 753
Refuse			202 300
Waste Water			188 920
Interest			227 288
			62 483
			164 805
			27%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 589 007
Electricity			741 351
Water			507 366
Refuse			287 715
Waste Water			261 307
Interest			149 808
			43 576
			106 233
			29%
Property Rates Tax	Eskom supplied	Ward 6	810 593
Electricity			1 776
Water			2 723
Refuse			11 901
Waste Water			16 379
Interest			100 728
			5 952
			94 776
			6%

Figure 9: Monthly Collection

1.3.3.5 Indigent Information



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

Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))

Instruction - complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)

Description	Ref	As Per Debt Relief Application	Current Year - 2025/2026		2025/2026 - Monthly Monitoring													
			Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1						1 629	1 960	2 032	2 225	2 314	2 326	2 362					
Water: (Include All Indigent households also in Eskom supplied areas)	2																	
Indigent HH's with piped water inside dwelling	4																	
Indigent HH's with piped water inside and (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)																		
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	3						1 629	1 960	2 032	2 225	2 314	2 326	2 362	-	-	-	-	
Indigent HH's using public tap (< min service level)	4																	
Indigent HH's with other water supply (< min. serv ice level)																		
Indigent HH's with No water supply																		
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	5						1 629	1 960	2 032	2 225	2 314	2 326	2 362	-	-	-	-	
Total number of registered indigent households																		
Status of Water meters :																		
Number of Indigent HH's with prepaid Water																		
Number of Indigent HH's with conventional metered Water																		
Number of Indigent HH's NOT metered currently - Water																		
Number of Indigent HH's with NO Water supply - No metering																		
Total number of registered indigent households	10																	
Status of unlimited supply of Water :																		
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolites per Household per month																		
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																		
Total number of registered indigent households receiving unlimited supply - Water																		
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolites	11																	
Energy: (Include All Indigent households also in Eskom supplied areas)																		
Indigent HH's with Electricity (at least min service level)																		
Indigent HH's with Electricity - prepaid (min service level)																		
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	2	2	2	2	2	2	2	-	-	-	-
Indigent HH's with Electricity (< min service level)								984	1 578	2 198	2 487	2 775	2 573	2 322				
Indigent HH's with Electricity - prepaid (< min. service level)																		
Indigent HH's with other energy sources																		
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	5							986	1 580	2 200	2 489	2 777	2 575	2 324	-	-	-	-
Total number of registered indigent households								986	1 580	2 200	2 489	2 777	2 575	2 324	-	-	-	-
Status of Electricity meters :																		
Number of Indigent HH's with prepaid Electricity																		
Number of Indigent HH's with conventional metered Electricity																		
Number of Indigent HH's NOT metered currently - Electricity																		
Number of Indigent HH's with other energy sources - No metering																		
Total number of registered indigent households	12							986	1 578	2 198	2 489	2 777	2 575	2 324	-	-	-	-
Status of unlimited supply of Electricity :																		
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per Household per month																		
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																		
Total number of registered indigent households receiving unlimited supply - Electricity																		
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																	
Number of ALL Households receiving Free Basic Service (including registered Indigent Households)	7																	
Water (6 kilolites per household per month)								1 448	1 773	1 790	2 018	2 264	2 326	2 362				
Electricity/other energy (50kwh per household per month)								984	1 578	2 198	2 487	2 775	2 573	2 322				
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																		
Water (6 kilolites per household per month)									249	299	309	331	399	409	418			
Electricity/other energy (50kwh per household per month)									125	199	269	299	327	377	322			
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																		
Water (6 kilolites per household per month)																		
Electricity/other energy (50kwh per household per month)																		
Total cost of FBS Water and Electricity provided to ALL Households	8								374	498	578	630	726	786	738	-	-	-
Highest level of free service provided per household (ALL Households)																		
Property rates (R value in rands)									6	6	6	6	6	6	6			
Water (kilolites per household per month)									245	245	245	245	245	271	271			
Sanitation (kilolites per household per month)									50	50	50	50	50	50	50			
Sanitation (Rand per household per month)									240	240	240	240	240	240	240			
Electricity (kwh per household per month)																		
Refuse (average kites per week)																		
Revenue cost of subsidised services provided for ALL Households (R'000)	9																	
Residential Category Property rates (tariff adjustment) (impermissible values per section 17 of MPRSA)	14(a)																	
PS1 Category Property rates (tariff adjustment) (impermissible values per section 17 of MPRSA)	14(b)																	
Additional Subsidies: Property rates, exemptions, reductions and rebates in excess of section 17 of MPRSA)																		
Water (in excess of 6 kilolites per indigent household per month)	15																	
Sanitation (in excess of free sanitation service to indigent households)	16																	
Electricity (in excess of 50 kwh per indigent household per month)																		
Refuse (in excess of one removal a week for indigent households)																		
Municipal Housing - rental rebates																		
Housing - top structure subsidies																		
Other	6																	
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Figure 10: Indigents information per month

1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation												
Province	WC											
District	West Coast District											
Type	LM											
Municipal Name	Cederberg											
GV Period	01/07/2022 - 30/06/2027											
Financial Year	2025/2026											
Reconciliation Period	Quarter3											
Reconciliation Overview												
High Level Reconciliation												
Property Categories	# of Properties			Market Values								
Property Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance						
Residential	6 067	6 067	-	3 142 299 000.00	3 142 299 000.00	-						
Industrial	-	-	-	-	-	-						
Business and Commercial	489	489	-	931 101 000.00	931 101 000.00	-						
Agricultural	1505	1505	-	4 429 271 000.00	4 429 271 000.00	-						
Mining	-	-	-	-	-	-						
State Owned for Public Purpose	36	36	-	248 431 000.00	248 431 000.00	-						
PSI	484	484	-	73 724 000.00	73 724 000.00	-						
PBO	12	12	-	11 650 000.00	11 650 000.00	-						
Multi Use	-	-	-	-	-	-						
Vacant	626	626	-	189 826 000.00	189 826 000.00	-						
POW	40	40	-	79 564 000.00	79 564 000.00	-						
Municipal	1033	1033	-	249 080 000.00	249 080 000.00	-						
Other	9	9	-	45 285 000.00	45 285 000.00	-						
	10 301	10 301	-	9 400 231 000.00	9 400 231 000.00	=						
Detailed Reconciliation												
Property Categories	Monthly Billing			Quarterly								
Property Categories	GV	MFS	Variance	GV	MFS	Variance						
Residential	2 978 001	3 031 817	-53 816	8 934 002.49	9 095 451.72	-16 144 9.23						
Industrial	-	-	-	-	-	-						
Business and Commercial	15 155 22	14 423 322	73 200	4 546 566.18	4 326 965.67	219 600.51						
Agricultural	1 394 113	1 098 843	295 270	4 182 339.14	3 296 528.67	885 810.47						
Mining	-	-	-	-	-	-						
State Owned for Public Purpose	404 363	404 368	5	12 13 088.57	12 13 104.69	-16.12						
PSI	16 243	19 314	-3 071	48 729.72	57 942.96	-9 213.24						
PBO	3 667	3 210	456	11 000.51	9 631.47	1369.04						
Multi Use	-	-	-	-	-	-						
Vacant	238 991	168 811	70 180	7 16 972.80	5 06 433.54	210 539.26						
POW	-	-	-	-	-	-						
Municipal	-	-	-	-	-	-						
Other	-	-	-	-	-	-						
Total	R6 550 899.81	R6 168 686.24	R382 213.57	19 652 699.42	18 506 058.72	1146 640.70						

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	Beneficial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining		
1	Indigent customers			NT	30/06/2026	NT should assist on this matter	In Progress	To report to NT	Acc num 279000	In Place and Archived	2026/02/13	#=VALUE!		
2	Affected properties			Revenue			No action required					2026/02/13	-46066	
3			The recon tool do not provide the rebates offered to different consumers as per the policy.	NT	30/06/2026	Take down as per the new tool, by including all the rebates offered	In Progress	Once off billing done	Billing report	In Place and Archived	2026/02/13	#=VALUE!		
4											2026/02/13	-46066		
5											2026/02/13	-46066		
6											2026/02/13	-46066		
Intervention /Assistance Required														
Ref	Focus Area	Item	Details of Assistance Required	Responsible Official	Targeted Date	Details of Assistance Provided	Status	Comments	POE	POE Status	Today's Date	Period remaining		
1	Indigent customers			NT	30/06/2026	The recon tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	In Progress	NT to assist	customer with Acc num 379755	Not Yet Started	2026/02/13	#=VALUE!		
2											2026/02/13	-46066		
Long Term Goal /Planned Deliverables /Key Achievements Mapping Dashboard														
Ref	LEA	Details	Comments											
1	Primary Key ID	LPIs /GS 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 Used	Properties In Registered in the Name of the Municipalities Must be categorized as Municipal in the Approved GV												
3	Properties Categories	The Approved GV must Possess only those Property Categories That are Defined in the MPPA												
4	Property Categories	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												

Figure 12: Property Rates Variances Action Plan

1.3.3.7 Reconciliation of payments to Bulk Suppliers

Payment per mSCOA Data String M07						
Payment per mSCOA Data Strings						<u>12 328 558.54</u>
Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 09 November 2025
6627012482	17-12-2025	16-01-2026	14-01-2026	1 966 584.31	M06	M07 String
6779486465	17-12-2025	16-01-2026	14-01-2026	3 945 654.67	M06	M07 String
8260124924	17-12-2025	16-01-2026	14-01-2026	737 313.60	M06	M07 String
9571810478	17-12-2025	17-01-2026	14-01-2026	5 122 023.51	M06	M07 String
5633644454	22-12-2025	21-01-2026	20-01-2026	530 932.31	M06	M07 String
9003055662	10-12-2025	09-01-2026	09-01-2026	3 028.15	M06	M07 String
8774598833	18-12-2025	17-01-2026	14-01-2026	3 658.04	M06	M07 String
7486207260	07-01-2026	02-02-2026	29-01-2026	3 590.55	M06	M07 String
5421499776	07-01-2026	02-02-2026	29-01-2026	10 871.42	M06	M07 String

						<u>12 323 656.56</u>
Difference						(4 901.98)

The above items are included in the mSCOA string as payments made in January 2026. The R 2 000 was erroneously posted against the Eskom Withdrawal account and does not relate to bulk purchases, rather internal charges. The difference relates to over payment of an account. Account to be credited.

Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 11 January 2026
9251775291	10-12-2025	09-01-2026	17-12-2025	166 004.27	M05	Internal Usage not included in string
8287424551	11-12-2025	10-01-2026	09-01-2026	259 591.47	M05	Internal Usage not included in string
5377939292	24-12-2025	23-01-2026	20-01-2026	6 822.15	M05	Internal Usage not included in string
9581081208	18-12-2025	12-01-2025	09-01-2026	2 981.82	M05	Internal Usage not included in string
6897791850	25-12-2025	19-01-2026	14-01-2026	1 835.58	M05	Internal Usage not included in string
8926469644	25-12-2025	19-01-2026	14-01-2026	13 293.70	M05	Internal Usage not included in string
7486207260	10-12-2025	05-01-2026	17-12-2025	2 956.93	M05	Internal Usage not included in string
9792412008	18-12-2025	12-01-2026	09-01-2026	22 562.43	M05	Internal Usage not included in string
7460413421	10-12-2025	05-01-2026	12-01-2026	1 772.29	M05	Internal Usage not included in string
9622581180	01-01-2026	26-01-2026	20-01-2026	9 729.78	M05	Internal Usage not included in string
6983620040	18-12-2025	17-01-2026	14-01-2026	20 367.29	M05	Internal Usage not included in string
5710236842	16-12-2025	15-01-2026	14-01-2026	77 274.81	M05	Internal Usage not included in string
6829354180	25-12-2025	19-01-2026	14-01-2026	26 036.49	M06	Internal Usage not included in string
9251775291	10-01-2026	09-02-2026	04-02-2026	174 392.69		Internal Usage not included in string
8287424551	13-01-2026	12-02-2026	11-02-2026	258 588.01	M06	Internal Usage not included in string
7460413421	07-01-2026	02-02-2026	29-01-2026	2 152.06		Internal Usage not included in string

The table above indicates the Bulk Current Account Reconciliation statement for January 2026 to mSCOA data string uploaded.

Figure 13: mSCOA Reconciliation

Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:												
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	mSCOA	Month	Comment
1	6627012482	Eskom	Bulk Purchases Provision	23-07-2025	22-08-2025	21-08-2025	1 416 832.83	2 833 665.66	-	M01	M03 String	
2	6779486465	Eskom	Bulk Purchases Provision	17-07-2025	16-08-2025	14-08-2025	3 263 655.99	6 527 327.99	-	M01	M03 String	
3	8269124924	Eskom	Bulk Purchases Provision	23-07-2025	22-08-2025	21-08-2024	512 022.21	1 024 104.42	-	M01	M03 String	
4	9571810478	Eskom	Bulk Purchases Provision	17-07-2025	16-08-2025	14-08-2025	3 479 956.94	6 959 913.88	-	M01	M03 String	
5	5633644454	Eskom	Bulk Purchases Provision	23-07-2025	22-08-2025	21-08-2025	318 772.19	633 544.38	-	M01	M03 String	
6	5001886097	Eskom	Bulk Purchases Provision	04-07-2025	29-07-2025	28-07-2025	1 302.06	1 406.25	-	M01	M02 String	
7	7039295190	Eskom	Bulk Purchases Provision					Account closed	Account closed			
8	9871219263	Eskom	Bulk Purchases Provision					Account closed	Account closed			
9	9251775291	Eskom	Bulk Purchases Provision	10-07-2025	10-08-2025	07-08-2025	48 051.07	112 119.46	-	M01	M02 String	
10	8287424551	Eskom	Bulk Purchases Provision	15-07-2025	14-08-2025	07-08-2025	1 010 451.51	366 914.04	-	M01	Internal Usage not included in string	
11	5377939292	Eskom	Bulk Purchases Provision	17-07-2025	16-08-2025	14-08-2025	3 243.43	6 486.87	-	M01	M02 String	
12	9003055662	Eskom	Bulk Purchases Provision	16-07-2025	15-08-2025			-8 770.02	-8 770.02	M01	M02 String	
13	9581081206	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	1 336.68	2 673.36	-	M01	M02 String	
14	6897791850	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	1 394.17	2 439.80	-	M01	M02 String	
15	8926469644	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	7 681.74	13 443.05	-	M01	M02 String	
16	7486207260	Eskom	Bulk Purchases Provision	04-07-2025	29-07-2025			-10 729.92	-10 729.92	M01	Account in credit	
17	9792412008	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	28 912.07	52 403.12	-	M01	Internal Usage not included in string	
18	7460413421	Eskom	Bulk Purchases Provision	04-07-2025	29-07-2025	28-07-2025	2 973.04	3 210.88	-	M01	M02 String	
19	9622581180	Eskom	Bulk Purchases Provision	25-07-2025	19-08-2025	14-08-2025	8 235.42	10 741.85	-	M01	M02 String	
20	6983620040	Eskom	Bulk Purchases Provision	17-07-2025	16-08-2025	14-08-2025	9 466.41	17 633.29	-	M01	M02 String	
21	5710236842	Eskom	Bulk Purchases Provision	16-07-2025	15-08-2025	14-08-2025	42 924.96	85 849.93	-	M01	Internal Usage not included in string	
22	682354180	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	11 001.54	25 670.27	-	M01	M02 String	
23	5421499776	Eskom	Bulk Purchases Provision	04-07-2025	29-07-2025	28-07-2025	641.63	9 303.64	-	M01	M02 String	
24	8774598833	Eskom	Bulk Purchases Provision	29-07-2025	28-08-2025	21-08-2025	7 791.46	4 275.40	-	M01	M03 String	
Provision 9 473 187.16												
18 721 678.37 18 741 178.31												
Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:												
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month		
1	6627012482	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	2 900 571.01	2 900 571.01	-	M02	M03 String	
2	6779486465	Eskom	Bulk Purchases	18-08-2025	17-09-2025	15-09-2025	7 050 886.60	7 050 886.60	-	M02	M03 String	
3	8269124924	Eskom	Bulk Purchases	18-08-2025	17-09-2025	15-09-2025	1 012 413.34	1 012 413.34	-	M02	M03 String	
4	9571810478	Eskom	Bulk Purchases	18-08-2025	17-09-2025	12-09-2025	6 904 131.95	6 904 131.95	-	M02	M03 String	
5	5633644454	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	686 806.90	686 806.90	-	M02	M02 String	
6	5001886097	Eskom	Bulk Purchases	06-08-2025	01-09-2025			-	Account closed			
7	9251775291	Eskom	Bulk Purchases Provision					Account closed	Account closed			
8	9871219263	Eskom	Bulk Purchases Provision					Account closed	Account closed			
9	9251775291	Eskom	Bulk Purchases	11-08-2025	10-09-2025	04-09-2025	159 217.47	159 217.47	-	M02	M02 String	
10	8287424551	Eskom	Bulk Purchases	14-08-2025	13-09-2025	12-09-2025	364 263.86	364 263.86	-	M02	Internal Usage not included in string	
11	5377939292	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	6 839.06	6 839.06	-	M02	M02 String	
12	9003055662	Eskom	Bulk Purchases	17-08-2025	15-09-2025	13-09-2025	5 710.87	5 710.87	-	M02	M02 String	
13	9581081206	Eskom	Bulk Purchases	18-08-2025	17-09-2025	15-09-2025	3 035.47	3 035.47	-	M02	M02 String	
14	6897791850	Eskom	Bulk Purchases	20-08-2025	15-09-2025	08-09-2025	2 088.77	2 088.77	-	M02	M02 String	
15	8926469644	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	15 130.68	15 130.68	-	M02	M02 String	
16	7486207260	Eskom	Bulk Purchases	06-08-2025	01-09-2025			-7 244.97	-7 244.97	M02	Account in credit	
17	9792412008	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	36 952.66	36 952.66	-	M02	Internal Usage not included in string	
18	7460413421	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	2 088.77	2 088.77	-	M02	M02 String	
19	6983620040	Eskom	Bulk Purchases	28-08-2025	22-09-2025	22-09-2025	18 998.23	18 998.23	-	M02	M02 String	
20	5710236842	Eskom	Bulk Purchases	15-08-2025	17-09-2025	12-09-2025	85 215.03	85 215.03	-	M02	Internal Usage not included in string	
21	682354180	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	29 630.44	29 630.44	-	M02	M02 String	
22	5421499776	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	10 586.91	10 586.91	-	M02	M02 String	
23	8774598833	Eskom	Bulk Purchases	02-09-2025	02-10-2025	04-09-2025	2 616.55	2 616.55	-	M02	M03 String	
19 302 064.60 19 309 307.57												
-7 244.97												
Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:												
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month		
1	6627012482	Eskom	Bulk Purchases	17-10-2025	17-10-2025	15-10-2025	2 555 227.82	2 555 227.82	-	M03	M03 String	
2	6779486465	Eskom	Bulk Purchases	17-10-2025	17-10-2025	15-10-2025	5 652 007.38	5 652 007.38	-	M03	M04 String	
3	8269124924	Eskom	Bulk Purchases	17-10-2025	17-10-2025	15-10-2025	815 868.80	815 868.80	-	M03	M04 String	
4	9571810478	Eskom	Bulk Purchases	17-10-2025	17-10-2025	15-11-2025	5 624 271.20	5 624 271.20	-	M03	M04 String	
5	5633644454	Eskom	Bulk Purchases	22-10-2025	28-10-2025	23-10-2025	573 338.50	573 338.50	-	M03	M04 String	
6	5001886097	Eskom	Bulk Purchases	04-10-2025	29-09-2025			-	Account closed			
7	7039295190	Eskom	Bulk Purchases Provision					Account closed	Account closed			
8	9871219263	Eskom	Bulk Purchases Provision					Account closed	Account closed			
9	9251775291	Eskom	Bulk Purchases	10-10-2025	10-11-2025	07-10-2025	154 006.49	154 006.49	-	M03	Internal Usage not included in string	
10	8287424551	Eskom	Bulk Purchases	12-10-2025	12-11-2025	07-10-2025	376 586.51	376 586.51	-	M03	Internal Usage not included in string	
11	5377939292	Eskom	Bulk Purchases	12-10-2025	12-11-2025	14-10-2025	6 035.47	6 035.47	-	M03	Internal Usage not included in string	
12	9003055662	Eskom	Bulk Purchases	03-10-2025	11-10-2025	09-10-2025	2 933 88	2 933 88	-	M03	M03 String	
13	9581081206	Eskom	Bulk Purchases	18-08-2025	13-10-2025	07-10-2025	2 981.82	2 981.82	-	M03	Internal Usage not included in string	
14	6897791850	Eskom	Bulk Purchases	18-08-2025	13-10-2025	07-10-2025	1 898.88	1 898.88	-	M03	Internal Usage not included in string	
15	8926469644	Eskom	Bulk Purchases	20-08-2025	15-09-2025	10-09-2025	10 996.15	10 996.15	-	M03	Internal Usage not included in string	
16	7486207260	Eskom	Bulk Purchases	04-09-2025	29-09-2025	07-10-2025	-4 288.04	-4 288.04	-	M03	Account in credit	
17	9792412008	Eskom	Bulk Purchases	18-08-2025	13-10-2025	07-10-2025	53 865.36	53 865.36	-	M03	Internal Usage not included in string	
18	7460413421	Eskom	Bulk Purchases	29-08-2025	25-09-2025	17-09-2025	1 772.29	1 772.29	-	M03	Internal Usage not included in string	
19	9622581180	Eskom	Bulk Purchases	24-08-2025	24-10-2025	14-09-2025	-6 436.34	-6 436.34	-	M03	Internal Usage not included in string	
20	6983620040	Eskom	Bulk Purchases	16-10-2025	14-10-2025	14-10-2025	17 759.23	17 759.23	-	M03	Internal Usage not included in string	
21	5710236842	Eskom	Bulk Purchases	16-10-2025	16-10-2025	14-10-2025	70 728	70 728	-	M03	Internal Usage not included in string	
22	682354180	Eskom	Bulk Purchases	18-08-2025	13-10-2025	08-09-2025	-6 106.66	-6 106.66	-	M03	Internal Usage not included in string	
23	5421499776	Eskom	Bulk Purchases	04-09-2025	29-09-2025	25-10-2025	8 771.60	8 771.60	-	M03	M04 String	
24	8774598833	Eskom	Bulk Purchases	15-10-2025	31-10-2025	14-10-2025	3 036.01	3 036.01	-	M04	M04 String	
16 112 524.72 16 132 639.76												
Bulk Purchases Electricity proof of payment uploaded to Cir 124 reporting:												

Bulk Purchases Electricity proof of payment uploaded into Cir 124 reporting:										
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month
1	6627012482	Eskom	Bulk Purchases	17-11-2025	11-12-2025	06-11-2025	2 030 890.58	2 030 890.58	-	M05
2	929186607	Eskom	Bulk Purchases	17-11-2025	11-12-2025	06-11-2025	9 395.00	9 395.00	-	M05
3	8260124924	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	719 587.04	719 587.04	-	M05
4	9571810478	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	5 132 251.85	5 132 251.85	-	M05
5	6633644454	Eskom	Bulk Purchases	19-11-2025	19-12-2025	17-12-2025	472 977.65	472 977.65	-	M05
6	5001886097	Eskom	Bulk Purchases	06-11-2025	01-12-2025	-	-	-	-	M05
7	7039295180	Eskom	Bulk Purchases	-	-	-	-	-	-	Account closed
8	9871219263	Eskom	Bulk Purchases	-	-	-	-	-	-	Account closed
9	9251715261	Eskom	Bulk Purchases	06-11-2025	10-12-2025	04-12-2025	144 437.76	144 437.76	-	M05
10	6627012451	Eskom	Bulk Purchases	11-11-2025	11-12-2025	04-11-2025	277 738.68	277 738.68	-	M05
11	5377992922	Eskom	Bulk Purchases	19-11-2025	19-12-2025	17-12-2025	6 820.06	6 820.06	-	M05
12	9003055662	Eskom	Bulk Purchases	01-12-2025	31-12-2025	17-12-2025	2 901.98	2 901.98	-	M05
13	9581081208	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	3 393.11	3 393.11	-	M05
14	6897791850	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	2 088.77	2 088.77	-	M05
15	8263469944	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	15 130.68	15 130.68	-	M05
16	7486207260	Eskom	Bulk Purchases	06-11-2025	01-12-2025	27-11-2025	2 470.65	2 470.65	-	M05
17	9782412028	Eskom	Bulk Purchases	26-11-2025	22-12-2025	17-12-2025	59 254.72	59 254.72	-	M05
18	74054121	Eskom	Bulk Purchases	01-11-2025	01-12-2025	01-11-2025	2 088.77	2 088.77	-	M05
19	962581180	Eskom	Bulk Purchases	27-11-2025	22-12-2025	04-12-2025	11 498.90	11 498.90	-	M05
20	6983620040	Eskom	Bulk Purchases	19-11-2025	19-12-2025	17-12-2025	23 046.23	23 046.23	-	M05
21	5710236842	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	76 296.72	76 296.72	-	M05
22	6829354180	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	29 630.44	29 630.44	-	M05
23	5421499776	Eskom	Bulk Purchases	06-11-2025	01-12-2025	27-11-2025	10 507.70	10 507.70	-	M05
24	8774598833	Eskom	Bulk Purchases	12-11-2025	12-12-2025	11-12-2025	3 074.99	3 074.99	-	M05
12 935 423.74										
Bulk Purchases Electricity proof of payment uploaded into Cir 124 reporting:										Month-end: 11 February 2026
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month
1	6627012482	Eskom	Bulk Purchases	16-12-2025	16-01-2026	14-01-2026	1 998 584.31	1 998 584.31	-	M06
2	929186607	Eskom	Bulk Purchases	17-12-2025	16-01-2026	14-01-2026	3 045 654.67	3 045 654.67	-	M06
3	8260124924	Eskom	Bulk Purchases	17-12-2025	16-01-2026	14-01-2026	737 313.60	737 313.60	-	M06
4	9571810478	Eskom	Bulk Purchases	17-12-2025	17-01-2026	14-01-2026	5 122 023.51	5 122 023.51	-	M06
5	6633644454	Eskom	Bulk Purchases	22-12-2025	21-01-2026	20-01-2026	530 932.31	530 932.31	-	M06
6	5001886097	Eskom	Bulk Purchases	-	-	-	-	-	-	M06
7	7039295180	Eskom	Bulk Purchases	-	-	-	-	-	-	Account closed
8	9871219263	Eskom	Bulk Purchases	-	-	-	-	-	-	Account closed
9	9251715261	Eskom	Bulk Purchases	10-12-2025	09-01-2026	17-12-2025	166 004.27	166 004.27	-	M05
10	6627012451	Eskom	Bulk Purchases	11-12-2025	10-01-2026	09-01-2026	259 591.47	259 591.47	-	M05
11	5377992922	Eskom	Bulk Purchases	24-12-2025	23-01-2026	20-01-2026	6 822.15	6 822.15	-	M05
12	9003055662	Eskom	Bulk Purchases	09-12-2025	09-01-2026	09-01-2026	3 729.13	3 729.13	-2 901.98	M06
13	9581081208	Eskom	Bulk Purchases	18-12-2025	12-01-2026	09-01-2026	2 981.82	2 981.82	-	M06
14	6897791850	Eskom	Bulk Purchases	25-12-2025	19-01-2026	14-01-2026	1 835.58	1 835.58	-	M06
15	8263469944	Eskom	Bulk Purchases	25-12-2025	19-01-2026	14-01-2026	13 293.70	13 293.70	-	M06
16	7486207260	Eskom	Bulk Purchases	10-12-2025	05-01-2026	17-12-2025	2 956.93	2 956.93	-	M06
17	9782412028	Eskom	Bulk Purchases	20-12-2025	12-01-2026	09-01-2026	22 562.43	22 562.43	-	M06
18	74054121	Eskom	Bulk Purchases	10-12-2025	05-01-2026	05-01-2026	1 772.24	1 772.24	-	M06
19	962581180	Eskom	Bulk Purchases	01-01-2026	26-01-2026	20-01-2026	9 729.78	9 729.78	-	M06
20	6983620040	Eskom	Bulk Purchases	18-12-2025	17-01-2026	14-01-2026	20 367.29	20 367.29	-	M06
21	5710236842	Eskom	Bulk Purchases	16-12-2025	15-01-2026	14-01-2026	77 274.81	77 274.81	-	M06
22	6829354180	Eskom	Bulk Purchases	25-12-2025	19-01-2026	14-01-2026	26 036.49	26 036.49	-	M06
23	5421499776	Eskom	Bulk Purchases	10-12-2025	05-01-2026	17-12-2025	9 035.64	9 035.64	-	M06
24	8774598833	Eskom	Bulk Purchases	18-12-2025	17-01-2026	14-01-2026	3 658.04	3 658.04	-	M06
12 929 459.24										
12 932 361.22										
-2 901.98										

Bulk Purchases Water proof of payment uploaded into 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	BREDEE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	2 442.25	2 442.25	-	M01
2	22107765	101686271	BREDEE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 404.07	1 404.07	-	M01
3	22107783	101686308	BREDEE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	5 011.99	5 011.99	-	M01
4	22109157	101686931	BREDEE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	3 497.26	3 497.26	-	M01
5	22109184	101686971	BREDEE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 084.82	1 084.82	-	M01
6	22109371	101687121	BREDEE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	162.25	162.25	-	M01
7	22107694	101696151	BREDEE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	761.69	761.69	-	M01
8	22091807	101681401	BREDEE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	5 272.00	5 272.00	-	M01
9	22091825	101681411	BREDEE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	3 650.51	3 650.51	-	M01
10	22110797	101697201	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	18-09-2025	26 021.02	26 021.02	-	M02
11	22107738	101696169	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 768.69	1 768.69	-	M02
12	22107747	101696176	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	218.45	218.45	-	M02
13	22109175	101696231	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	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	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	04-09-2025	04-09-2025	2 442.25	2 442.25	-	M02
2	22107765	101686271	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	04-09-2025	04-09-2025	1 404.07	1 404.07	-	M02
3	22107783	101686308	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	04-09-2025	04-09-2025	5 011.99	5 011.99	-	M02
4	22109157	101686931	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	04-09-2025	04-09-2025	3 497.26	3 497.26	-	M02
5	22109184	101686971	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	04-09-2025	04-09-2025	1 084.82	1 084.82	-	M02
6	22109371	101687121	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	04-09-2025	04-09-2025	162.25	162.25	-	M02
7	22107694	101696151	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	04-09-2025	04-09-2025	761.69	761.69	-	M02
8	22091807	101681401	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	04-09-2025	04-09-2025	5 272.00	5 272.00	-	M02
9	22091825	101681411	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	04-09-2025	04-09-2025	3 650.51	3 650.51	-	M02
10	22110797	101697201	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	04-09-2025	04-09-2025	604.08	604.08	-	M02
11	22107738	101696169	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	04-09-2025	04-09-2025	1 768.69	1 768.69	-	M02
12	22107747	101696176	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	04-09-2025	04-09-2025	218.45	218.45	-	M02
13	22109175	101696231	BREDEE- OLIFANTS CMA	Bulk water	31-08-2025	04-09-2025	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	BREDEE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	2 442.25	2 442.25	-	M03
2	22107765	101686271	BREDEE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 404.07	1 404.07	-	M03
3	22107783	101686308	BREDEE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	5 011.99	5 011.99	-	M03
4	22109157	101686931	BREDEE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	3 497.26	3 497.26	-	M03
5	22109184	101686971	BREDEE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 084.82	1 084.82	-	M03
6	22109371	101687121	BREDEE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	162.25	162.25	-	M03
7	22107694	101696151	BREDEE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	761.69	761.69	-	M03
8	22091807	101681401	BREDEE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	5 272.00	5 272.00	-	M03
9	22091825	101681411	BREDEE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	3 650.51	3 650.51	-	M03
10	22110797	101697201	BREDEE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	33 535.56	33 535.56	-	M03
11	22107738	101696169	BREDEE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 768.69	1 768.69	-	M03
12	22107747	101696176	BREDEE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	218.45	218.45	-	M03
13	22109175	101696231	BREDEE- 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	BREDEE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	2 442.25	2 442.25	-	M04
2	22107765	101686271	BREDEE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 404.07	1 404.07	-	M04
3	22107783	101686308	BREDEE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	5 011.99	5 011.99	-	M04
4	22109157	101686931	BREDEE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	3 497.26	3 497.26	-	M04
5	22109184	101686971	BREDEE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 084.82	1 084.82	-	M04
6	22107694	101696151	BREDEE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	761.69	761.69	-	M04
7	22091807	101681401	BREDEE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	5 272.00	5 272.00	-	M04
8	22091825	101681411	BREDEE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	3 650.51	3 650.51	-	M04
9	22110797	101697201	BREDEE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	36 611.32	36 611.32	-	M04
10	22107738	101696169	BREDEE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 768.69	1 768.69	-	M04
11	22107747	101696176	BREDEE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	218.45	218.45	-	M04
12	22109175	101696231	BREDEE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	175.87	175.87	-	M04
13	22109371	101687121	BREDEE- 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	BREDEE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	2 442.25	2 442.25	-	M05
2	22107765	101686271	BREDEE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	1 404.07	1 404.07	-	M05
3	22107783	101686308	BREDEE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	5 011.99	5 011.99	-	M05
4	22109157	101686931	BREDEE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	3 497.26	3 497.26	-	M05
5	22109184	101686971	BREDEE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	1 084.82	1 084.82	-	M05
6	22107694	101696151	BREDEE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	761.69	761.69	-	M05
7	22091807	101681401	BREDEE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	5 272.00	5 272.00	-	M05
8	22091825	101681411	BREDEE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	3 650.51	3 650.51	-	M05
9	22110797	101697201	BREDEE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	34 229.14	34 229.14	-	M05
10	22107738	101696169	BREDEE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	604.08	604.08	-	M05
11	22107747	101696176	BREDEE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	1 768.69	1 768.69	-	M05
12	22109175	101696231	BREDEE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	218.45	218.45	-	M05
13	22109371	101687121	BREDEE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	175.87	175.87	-	M05
										60 283.07	60 283.07
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month	
1	22107729	101686231	BREDEE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	2 442.25	2 442.25	-	M06
2	22107765	101686271	BREDEE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	1 404.07	1 404.07	-	M06
3	22107783	101686308	BREDEE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	5 011.99	5 011.99	-	M06
4	22109157	101686931	BREDEE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	3 497.26	3 497.26	-	M06

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	%
2507	2 957 524.00	1 638 365.30	49 300.00	4 645 189.30	5 029 801.53	384 612.23	7.65%
2508	3 112 808.00	1 682 167.90	78 850.00	4 873 825.90	5 173 631.03	299 805.13	5.79%
2509	2 422 564.00	1 547 588.00	107 800.00	4 077 952.00	5 146 270.33	1 068 318.33	20.76%
2510	2 264 201.00	1 611 300.20	120 000.00	3 995 501.20	4 652 321.03	656 819.83	14.12%
2511	2 004 191.00	1 694 171.50	134 400.00	3 832 762.50	4 776 929.28	944 166.78	19.77%
2512	2 268 903.00	1 899 021.40	127 300.00	4 295 224.40	4 791 817.04	496 592.64	10.36%
2601	2 030 913.00	1 871 811.60	115 300.00	4 018 024.60	4 806 806.78	788 782.18	16.41%
2602	-	-	-	-	-	-	#DIV/0!
2603	-	-	-	-	-	-	#DIV/0!
2604	-	-	-	-	-	-	#DIV/0!
2605	-	-	-	-	-	-	#DIV/0!
2606	-	-	-	-	-	-	#DIV/0!
Total	17 061 104.00	11 944 425.90	732 950.00	29 738 479.90	34 377 577.02	4 639 097.12	13.49%
WP	17 061 123.00	11 944 425.90	732 950.00	29 738 498.90	34 377 577.02		13.02%
Variance	(19.00)	-	-	(19.00)	-		
						YTD (2601)	
						YTD (2512)	

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 - M07 January									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	74 997	76 578	76 578	6 295	49 455	44 670	4 785	11%	76 578
Service charges	215 962	232 542	232 542	20 995	137 669	135 650	2 020	1%	232 542
Investment revenue	9 619	7 788	7 788	1 064	6 732	4 543	2 189	48%	7 788
Transfers and subsidies - Operational	105 686	109 882	113 080	1 075	71 567	65 297	6 270	0	113 080
Other own revenue	97 411	87 820	87 820	7 280	45 248	51 228	(5 981)	-12%	87 820
Total Revenue (excluding capital transfers and contributions)	503 674	514 610	517 808	36 710	310 672	301 388	9 283	3%	517 808
Employee costs	138 386	164 632	164 731	12 470	91 466	96 073	(4 607)	-5%	164 731
Remuneration of Councillors	6 355	6 831	6 831	501	3 663	3 985	(322)	-8%	6 831
Depreciation and amortisation	33 693	33 534	33 534	2 502	17 516	19 562	(2 045)	-10%	33 534
Interest	15 150	12 415	12 415	910	6 386	7 242	(856)	-12%	12 415
Inventory consumed and bulk purchases	137 531	155 395	156 009	21 894	87 561	91 329	(3 768)	-4%	156 009
Transfers and subsidies	164	750	740	-	6	428	(422)	-99%	740
Other expenditure	144 909	140 463	143 174	11 226	70 829	82 507	(11 678)	-14%	143 174
Total Expenditure	476 189	514 020	517 434	49 502	277 427	301 125	(23 698)	-8%	517 434
Surplus/(Deficit)	27 485	590	374	(12 792)	33 245	263	32 982	12530%	374
Transfers and subsidies - capital (monetary allocations)	37 781	39 848	48 662	412	11 935	26 550	###	-55%	48 662
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	65 266	40 438	49 036	(12 380)	45 179	26 813	18 366	68%	49 036
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	65 266	40 438	49 036	(12 380)	45 179	26 813	18 366	68%	49 036
Capital expenditure & funds sources									
Capital expenditure	53 751	78 459	89 012	609	14 379	49 725	(35 346)	-71%	89 012
Capital transfers recognised	37 781	39 848	48 401	412	11 854	26 452	(14 598)	-55%	48 401
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 970	38 611	40 611	197	2 525	23 273	(20 748)	-89%	40 611
Total sources of capital funds	53 751	78 459	89 012	609	14 379	49 725	(35 346)	-71%	89 012
Financial position									
Total current assets	169 737	104 463	163 378		220 038				163 378
Total non current assets	706 070	782 618	761 494		704 860				761 494
Total current liabilities	116 889	86 252	88 835		114 639				88 835
Total non current liabilities	126 729	116 694	137 893		132 890				137 893
Community wealth/Equity	632 188	684 134	698 197		677 368				698 197
Cash flows									
Net cash from (used) operating	99 208	68 308	55 971	(4 363)	72 576	105 077	32 501	31%	55 971
Net cash from (used) investing	(54 127)	(78 059)	(89 012)	(936)	(16 292)	(29 841)	(13 549)	45%	(89 012)
Net cash from (used) financing	(1 741)	(306)	(0)	19	(347)	-	347	#DIV/0!	(0)
Cash/cash equivalents at the month/year end	104 598	37 066	71 557	160 535	160 535	179 835	19 299	11%	71 557
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	18 927	9 088	5 128	4 022	3 473	3 683	20 899	72 898	138 116
Creditors Age Analysis									
Total Creditors	12 289	-	-	-	-	-	4 174	1 020	17 484

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January										
Description	Ref	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		158 021	156 426	156 677	8 328	100 621	91 343	9 278	10%	156 677
Executive and council		57 461	57 301	57 301	—	38 360	33 426	4 934	15%	57 301
Finance and administration		100 559	99 125	99 376	8 328	62 261	57 917	4 344	8%	99 376
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		76 870	75 497	75 497	6 223	40 056	44 040	(3 984)	-9%	75 497
Community and social services		11 253	17 681	17 681	1 003	8 505	10 314	(1 809)	-18%	17 681
Sport and recreation		3 171	3 205	3 205	233	2 560	1 870	691	37%	3 205
Public safety		55 732	46 710	46 710	4 987	28 370	27 248	1 122	4%	46 710
Housing		6 714	7 900	7 900	—	621	4 608	(3 987)	-87%	7 900
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		7 850	12 525	12 525	709	9 106	7 306	1 799	25%	12 525
Planning and development		2 721	3 484	3 484	295	1 771	2 032	(261)	-13%	3 484
Road transport		5 129	9 041	9 041	414	7 334	5 274	2 060	39%	9 041
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		298 714	310 010	321 770	21 862	172 824	185 249	(12 425)	-7%	321 770
Energy sources		187 387	199 370	203 130	14 832	111 413	117 709	(6 296)	-5%	203 130
Water management		49 924	62 856	66 082	4 219	27 141	37 876	(10 735)	-28%	66 082
Waste water management		38 774	24 053	28 827	1 452	20 093	15 821	4 272	27%	28 827
Waste management		22 630	23 730	23 730	1 359	14 177	13 843	334	2%	23 730
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	541 455	554 458	566 469	37 122	322 606	327 938	(5 332)	-2%	566 469
Expenditure - Functional										
<i>Governance and administration</i>		121 536	132 041	132 379	10 324	71 470	77 205	(5 735)	-7%	132 379
Executive and council		13 521	14 571	14 551	1 017	9 666	8 480	1 186	14%	14 551
Finance and administration		106 813	115 765	116 122	9 212	61 039	67 730	(6 691)	-10%	116 122
Internal audit		1 202	1 705	1 705	96	765	995	(229)	-23%	1 705
<i>Community and public safety</i>		89 350	85 301	87 064	7 278	46 892	50 428	(3 537)	-7%	87 064
Community and social services		9 560	12 785	12 798	1 384	6 652	7 471	(820)	-11%	12 798
Sport and recreation		12 709	14 664	14 664	1 177	8 035	8 554	(520)	-6%	14 664
Public safety		61 575	52 259	52 259	4 548	30 897	30 484	413	1%	52 259
Housing		5 506	5 593	7 343	169	1 309	3 919	(2 610)	-67%	7 343
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		27 971	33 064	33 104	2 421	19 103	19 327	(224)	-1%	33 104
Planning and development		11 656	14 810	14 710	1 150	7 113	8 539	(1 426)	-17%	14 710
Road transport		16 314	18 254	18 394	1 271	11 989	10 788	1 201	11%	18 394
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		237 332	263 614	264 887	29 478	139 962	154 165	(14 203)	-9%	264 887
Energy sources		154 920	172 961	173 518	22 245	95 531	101 103	(5 572)	-6%	173 518
Water management		33 545	34 007	34 516	2 589	17 083	20 028	(2 945)	-15%	34 516
Waste water management		22 791	28 051	28 260	2 926	15 559	16 354	(795)	-5%	28 260
Waste management		26 075	28 595	28 595	1 718	11 789	16 680	(4 891)	-29%	28 595
<i>Other</i>		—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	476 189	514 020	517 434	49 502	277 427	301 125	(23 698)	-8%	517 434
Surplus/ (Deficit) for the year		65 266	40 438	49 036	(12 380)	45 179	26 813	18 366	0.684982	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) - M07 January										
Vote Description R thousands	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
Revenue by Vote	1									
Vote 1 - Executive and Council		57 461	57 301	57 301	–	38 360	33 426	4 934	14.8%	57 301
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - Financial Administrative Services		96 265	95 972	95 972	7 834	60 248	55 984	4 264	7.6%	95 972
Vote 4 - Community Development Services		13 558	18 822	18 822	1 336	9 202	10 979	(1 777)	-16.2%	18 822
Vote 5 - Corporate and Strategic Services		1 921	932	1 183	17	217	638	(421)	-66.0%	1 183
Vote 6 - Planning and Development Services		2 721	3 484	3 484	295	1 771	2 032	(261)	-12.8%	3 484
Vote 7 - Public Safety		59 822	51 917	51 917	5 541	32 158	30 285	1 874	6.2%	51 917
Vote 8 - Electricity		187 369	199 403	203 163	14 835	111 423	117 729	(6 306)	-5.4%	203 163
Vote 9 - Waste Management		22 630	23 731	23 731	1 360	14 177	13 843	334	2.4%	23 731
Vote 10 - Waste Water Management		38 734	24 061	27 635	1 452	20 097	15 376	4 721	30.7%	27 635
Vote 11 - Water		49 926	62 859	66 085	4 219	27 143	37 878	(10 735)	-28.3%	66 085
Vote 12 - Housing		6 714	7 900	7 900	–	621	4 608	(3 987)	-86.5%	7 900
Vote 13 - Road Transport		1 163	4 870	6 070	–	4 629	3 291	1 338	40.7%	6 070
Vote 14 - Sports and Recreation		3 171	3 205	3 205	233	2 560	1 870	691	36.9%	3 205
Total Revenue by Vote	2	541 455	554 458	566 469	37 122	322 606	327 938	(5 332)	-1.6%	566 469
Expenditure by Vote	1									
Vote 1 - Executive and Council		8 998	9 901	9 901	570	5 982	5 775	206	3.6%	9 901
Vote 2 - Office of Municipal Manager		11 405	13 126	13 006	1 002	7 646	7 537	109	1.4%	13 006
Vote 3 - Financial Administrative Services		72 460	74 450	74 450	4 820	38 877	43 429	(4 553)	-10.5%	74 450
Vote 4 - Community Development Services		10 341	12 297	12 297	1 034	6 255	7 173	(919)	-12.8%	12 297
Vote 5 - Corporate and Strategic Services		25 728	31 566	31 937	3 595	17 513	18 628	(1 115)	-6.0%	31 937
Vote 6 - Planning and Development Services		11 223	13 538	13 538	1 047	6 875	7 897	(1 022)	-12.9%	13 538
Vote 7 - Public Safety		65 916	59 313	59 313	5 486	34 190	34 599	(410)	-1.2%	59 313
Vote 8 - Electricity		154 920	172 961	173 518	22 245	95 531	101 103	(5 572)	-5.5%	173 518
Vote 9 - Waste Management		26 075	28 595	28 595	1 718	11 789	16 680	(4 891)	-29.3%	28 595
Vote 10 - Waste Water Management		21 407	26 591	26 591	2 854	15 124	15 511	(387)	-2.5%	26 591
Vote 11 - Water		33 545	34 007	34 516	2 589	17 083	20 028	(2 945)	-14.7%	34 516
Vote 12 - Housing		5 506	5 593	7 343	169	1 309	3 919	(2 610)	-66.6%	7 343
Vote 13 - Road Transport		15 955	17 417	17 765	1 196	11 220	10 291	930	9.0%	17 765
Vote 14 - Sports and Recreation		12 709	14 664	14 664	1 177	8 035	8 554	(520)	-6.1%	14 664
Total Expenditure by Vote	2	476 189	514 020	517 434	49 502	277 427	301 125	(23 698)	-7.9%	517 434
Surplus/ (Deficit) for the year	2	65 266	40 438	49 036	(12 380)	45 179	26 813	18 366	68.5%	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) - M07 January											
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	14 487	98 910	98 405	505	1%	168 694	
Service charges - Water		32 696	34 221	34 221	4 001	20 525	19 962	562	3%	34 221	
Service charges - Waste Water Management		15 823	15 309	15 309	1 286	9 524	8 930	593	7%	15 309	
Service charges - Waste management		14 604	14 318	14 318	1 221	8 711	8 352	359	4%	14 318	
Sale of Goods and Rendering of Services		5 318	4 781	4 781	414	3 832	2 789	1 044	37%	4 781	
Agency services		4 012	4 171	4 171	414	2 705	2 433	272	11%	4 171	
Interest		–	–	–	–	–	–	–	–	–	
Interest earned from Receivables		7 362	7 265	7 265	502	3 780	4 238	(458)	-11%	7 265	
Interest from Current and Non Current Assets		9 619	7 788	7 788	1 064	6 732	4 543	2 189	48%	7 788	
Dividends		–	–	–	–	–	–	–	–	–	
Rent on Land		–	–	–	–	–	–	–	–	–	
Rental from Fixed Assets		1 070	781	781	171	648	456	192	42%	781	
Licence and permits		–	–	–	–	–	–	–	–	–	
Special rating levies		–	–	–	–	–	–	–	–	–	
Operational Revenue		595	411	411	12	718	240	478	200%	411	
Non-Exchange Revenue											
Property rates		74 997	76 578	76 578	6 295	49 455	44 670	4 785	11%	76 578	
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	
Fines, penalties and forfeits		56 370	45 587	45 587	4 987	28 423	26 593	1 831	7%	45 587	
Licence and permits		2	2	2	–	1	1	(0)	-27%	2	
Transfers and subsidies - Operational		105 686	109 882	113 080	1 075	71 567	65 297	6 270	10%	113 080	
Interest earned from Receivables (Non-Exchange)		4 500	4 743	4 743	331	2 432	2 767	(334)	-12%	4 743	
Fuel Levy		–	–	–	–	–	–	–	–	–	
Operational Revenue (Non-Exchange)		3 863	5 431	5 431	373	2 618	3 168	(550)	-17%	5 431	
Gains on disposal of Assets		1 428	400	400	–	15	233	(219)	-94%	400	
Other Gains		12 889	14 248	14 248	76	76	8 311	(8 235)	-99%	14 248	
Discontinued Operations		–	–	–	–	–	–	–	–	–	
Total Revenue (excluding capital transfers and contributions)		503 674	514 610	517 808	36 710	310 672	301 388	9 283	3%	517 808	
Expenditure By Type											
Employee related costs		138 386	164 632	164 731	12 470	91 466	96 073	(4 607)	-5%	164 731	
Remuneration of councillors		6 355	6 831	6 831	501	3 663	3 985	(322)	-8%	6 831	
Bulk purchases - electricity		124 217	141 209	141 209	20 888	79 175	82 372	(3 197)	-4%	141 209	
Inventory consumed		13 314	14 186	14 800	1 006	8 386	8 957	(571)	-6%	14 800	
Debt impairment		66 019	52 790	52 790	4 402	30 813	30 794	19	0%	52 790	
Depreciation and amortisation		33 693	33 534	33 534	2 502	17 516	19 562	(2 045)	-10%	33 534	
Interest		15 150	12 415	12 415	910	6 386	7 242	(866)	-12%	12 415	
Contracted services		40 502	45 175	47 488	3 225	19 630	26 607	(6 978)	-26%	47 488	
Transfers and subsidies		164	750	740	–	6	428	(422)	-99%	740	
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	
Operational costs		35 399	40 037	40 436	3 598	20 387	23 671	(3 284)	-14%	40 436	
Losses on Disposal of Assets		–	400	400	–	–	233	(233)	-100%	400	
Other Losses		2 989	2 060	2 060	–	–	1 202	(1 202)	-100%	2 060	
Total Expenditure		476 189	514 020	517 434	49 502	277 427	301 125	(23 698)	-8%	517 434	
Surplus/(Deficit)		27 485	590	374	(12 792)	33 245	263	32 982	0	374	
Transfers and subsidies - capital (monetary allocations)		37 781	39 848	48 662	412	11 935	26 550	(14 615)	(0)	48 662	
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) after capital transfers & contributions		65 266	40 438	49 036	(12 380)	45 179	26 813	18 366	0	49 036	
Income Tax		–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) after income tax		65 266	40 438	49 036	(12 380)	45 179	26 813	18 366	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	(12 380)	45 179	26 813	18 366	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	(12 380)	45 179	26 813	18 366	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) - M07 January										
Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - Financial Administrative Services		–	–	–	–	–	–	–	–	–
Vote 4 - Community Development Services		–	–	–	–	–	–	–	–	–
Vote 5 - Corporate and Strategic Services		–	–	–	–	–	–	–	–	–
Vote 6 - Planning and Development Services	261	4 235	4 235	–	4 025	2 470	1 555	63%	4 235	
Vote 7 - Public Safety		–	–	–	–	–	–	–	–	–
Vote 8 - Electricity	1 200	–	–	–	–	–	–	–	–	–
Vote 9 - Waste Management		–	10 986	10 986	–	66	6 408	(6 342)	-99%	10 986
Vote 10 - Waste Water Management		–	–	–	–	–	–	–	–	–
Vote 11 - Water		–	13 927	13 927	–	–	8 124	(8 124)	-100%	13 927
Vote 12 - Housing	1 201	2 517	2 517	–	–	–	1 468	(1 468)	-100%	2 517
Vote 13 - Road Transport	1 720	6 000	6 000	–	–	–	3 500	(3 500)	-100%	6 000
Vote 14 - Sports and Recreation		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	4,7	4 382	37 664	37 664	–	4 091	21 971	(17 880)	-81%	37 664
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–
Vote 2 - Office of Municipal Manager		–	30	30	–	11	18	(6)	-36%	30
Vote 3 - Financial Administrative Services	438	10	10	–	–	1	6	(5)	-78%	10
Vote 4 - Community Development Services	4 883	13 786	13 786	292	3 353	8 042	(4 689)	-58%	13 786	
Vote 5 - Corporate and Strategic Services	950	950	950	67	85	554	(469)	-85%	950	
Vote 6 - Planning and Development Services	4	1 476	1 476	–	668	861	(194)	-22%	1 476	
Vote 7 - Public Safety	2 524	4 420	4 420	125	1 631	2 578	(947)	-37%	4 420	
Vote 8 - Electricity	5 332	7 450	10 163	–	–	5 363	(5 363)	-100%	10 163	
Vote 9 - Waste Management	3 011	3 000	3 000	–	625	1 750	(1 125)	-64%	3 000	
Vote 10 - Waste Water Management	19 527	425	3 533	–	2 603	1 414	1 189	84%	3 533	
Vote 11 - Water	9 785	4 848	8 884	124	771	4 341	(3 571)	-82%	8 884	
Vote 12 - Housing	2 155	2 000	2 000	–	540	1 167	(627)	-54%	2 000	
Vote 13 - Road Transport	762	1 200	1 896	–	–	961	(961)	-100%	1 896	
Vote 14 - Sports and Recreation	–	1 200	1 200	–	–	700	(700)	-100%	1 200	
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	49 369	40 795	51 348	609	10 288	27 754	(17 467)	-63%	51 348
Total Capital Expenditure		53 751	78 459	89 012	609	14 379	49 725	(35 346)	-71%	89 012
Capital Expenditure - Functional Classification										
Governance and administration		1 388	990	990	67	98	578	(480)	-83%	990
Executive and council		–	30	30	–	11	18	(6)	-36%	30
Finance and administration	1 388	960	960	67	86	560	(474)	-85%	960	
Internal audit	–	–	–	–	–	–	–	–	–	–
Community and public safety	10 763	23 923	23 923	417	5 524	13 955	(8 431)	-60%	23 923	
Community and social services	5 898	15 456	15 456	417	4 560	9 016	(4 456)	-49%	15 456	
Sport and recreation	–	1 200	1 200	–	–	700	(700)	-100%	1 200	
Public safety	1 509	2 750	2 750	–	424	1 604	(1 180)	-74%	2 750	
Housing	3 356	4 517	4 517	–	540	2 635	(2 095)	-80%	4 517	
Health	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	2 706	11 711	11 711	–	4 693	6 831	(2 139)	-31%	11 711	
Planning and development	264	5 711	5 711	–	4 693	3 331	1 361	41%	5 711	
Road transport	2 442	6 000	6 000	–	–	3 500	(3 500)	-100%	6 000	
Environmental protection	–	–	–	–	–	–	–	–	–	–
Trading services	38 895	41 835	52 388	124	4 064	28 361	(24 297)	-86%	52 388	
Energy sources	6 532	7 450	10 163	–	–	5 363	(5 363)	-100%	10 163	
Water management	9 785	18 775	22 810	124	771	12 465	(11 695)	-94%	22 810	
Waste water management	19 567	1 625	5 429	–	2 603	2 374	228	10%	5 429	
Waste management	3 011	13 986	13 986	–	691	8 158	(7 468)	-92%	13 986	
Other	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	53 751	78 459	89 012	609	14 379	49 725	(35 346)	-71%	89 012
Funded by:										
National Government	25 141	29 014	36 226	292	9 860	19 629	(9 769)	-50%	36 226	
Provincial Government	12 640	10 834	12 174	120	1 993	6 823	(4 829)	-71%	12 174	
District Municipality	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departs, Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	37 781	39 848	48 401	412	11 854	26 452	(14 598)	-55%	48 401	
Borrowing	6	–	–	–	–	–	–	–	–	–
Internally generated funds		15 970	38 611	40 611	197	2 525	23 273	(20 748)	-89%	40 611
Total Capital Funding		53 751	78 459	89 012	609	14 379	49 725	(35 346)	-71%	89 012

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 - M07 January						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		104 598	37 066	80 828	160 535	80 828
Trade and other receivables from exchange transactions		30 957	39 417	42 320	26 505	42 320
Receivables from non-exchange transactions		13 971	19 216	20 018	13 426	20 018
Current portion of non-current receivables		–	1 296	–	–	–
Inventory		1 329	1 173	1 329	1 557	1 329
VAT		10 706	6 294	10 706	9 868	10 706
Other current assets		8 176	–	8 176	8 146	8 176
Total current assets		169 737	104 463	163 378	220 038	163 378
Non current assets						
Investments		–	–	0	–	0
Investment property		73 790	74 159	74 084	73 759	74 084
Property, plant and equipment		629 107	706 744	684 574	626 000	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	4 602	3 476
Non-current receivables from non-exchange transactions		–	–	(802)	–	(802)
Other non-current assets		–	–	–	–	–
Total non current assets		706 070	782 618	761 494	704 860	761 494
TOTAL ASSETS		875 807	887 081	924 872	924 898	924 872
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		476	13 706	476	0	476
Consumer deposits		3 350	3 338	3 350	3 479	3 350
Trade and other payables from exchange transactions		58 506	51 533	46 708	40 970	46 708
Trade and other payables from non-exchange transactions		12 831	(698)	12 831	26 588	12 831
Provision		16 071	18 374	21 583	16 069	21 583
VAT		25 655	–	3 887	27 533	3 887
Other current liabilities		–	–	–	–	–
Total current liabilities		116 889	86 252	88 835	114 639	88 835
Non current liabilities						
Financial liabilities		–	–	(474)	–	(474)
Provision		113 023	116 694	86 968	119 184	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
Total non current liabilities		126 729	116 694	137 893	132 890	137 893
TOTAL LIABILITIES		243 618	202 946	226 728	247 530	226 728
NET ASSETS	2	632 188	684 134	698 144	677 368	698 144
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		632 188	684 134	698 197	677 368	698 197
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	632 188	684 134	698 197	677 368	698 197

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		71 202	70 911	70 140	5 412	53 097	39 687	13 409	34%	70 140
Service charges		207 250	227 229	224 312	18 773	135 587	155 154	(19 567)	-13%	224 312
Other revenue		23 595	22 053	13 672	1 238	16 028	38 231	(22 203)	-58%	13 672
Transfers and Subsidies - Operational		101 344	109 882	111 258	—	74 391	66 804	7 587	11%	111 258
Transfers and Subsidies - Capital		37 781	39 848	50 751	—	22 869	24 869	(2 001)	-8%	50 751
Interest		12 537	11 787	11 761	1 297	9 430	8 363	1 066	13%	11 761
Dividends		—	—	—	—	—	—	—	—	—
Payments										
Suppliers and employees		(354 109)	(412 568)	(426 167)	(31 078)	(238 762)	(228 092)	10 669	-5%	(426 167)
Interest		(228)	(84)	(84)	(6)	(58)	(21)	36	-173%	(84)
Transfers and Subsidies		(164)	(750)	329	—	(6)	82	88	107%	329
NET CASH FROM/(USED) OPERATING ACTIVITIES		99 208	68 308	55 971	(4 363)	72 576	105 077	32 501	31%	55 971
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 348	400	—	—	15	—	15	#DIV/0!	—
Decrease (increase) in non-current receivables		—	—	—	(327)	(1 928)	—	(1 928)	#DIV/0!	—
Decrease (increase) in non-current investments		—	—	0	—	—	—	—	—	0
Payments										
Capital assets		(57 475)	(78 459)	(89 012)	(609)	(14 379)	(29 841)	(15 462)	52%	(89 012)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(54 127)	(78 059)	(89 012)	(936)	(16 292)	(29 841)	(13 549)	45%	(89 012)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		228	170	(0)	19	129	—	129	#DIV/0!	(0)
Payments										
Repayment of borrowing		(1 969)	(476)	—	—	(476)	—	476	#DIV/0!	—
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 741)	(306)	(0)	19	(347)	—	347	#DIV/0!	(0)
NET INCREASE/(DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		43 340	(10 057)	(33 041)	(5 280)	55 937	75 237			(33 041)
Cash/cash equivalents at month/year end:		61 258	47 123	104 598	165 815	104 598	104 598			104 598
		104 598	37 066	71 557	160 535	160 535	179 835			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 - M07 January														2025/26 Medium Term Revenue & Expenditure Framework		
Description	Ref	Budget Year 2025/26												Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June			
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source																
Property rates	5 277	5 260	15 551	6 078	9 818	5 701	5 412	5 192	5 466	5 195	5 653	(4 464)	70 140	75 522	78 919	
Service charges - Electricity revenue	15 857	15 986	17 700	14 340	12 800	13 100	13 997	13 636	12 396	13 715	11 826	13 431	168 783	177 883	188 894	
Service charges - Water revenue	2 588	2 289	2 367	2 681	111	2 258	2 589	2 955	3 021	3 282	3 000	7 564	34 903	37 196	38 868	
Service charges - Waste Water Management	1 005	1 242	1 096	1 481	2 103	908	1 166	943	846	955	995	(3 512)	9 229	11 893	12 426	
Service charges - Waste Management	941	996	894	1 304	1 670	896	1 022	1 034	1 024	1 032	1 036	(452)	11 397	13 107	13 700	
Rental of facilities and equipment	55	79	153	72	67	51	71	65	65	65	65	(157)	752	816	837	
Interest earned - external investments	898	62	1 875	1 002	24	1 807	1 064	649	649	649	649	(1 640)	7 688	11 373	11 573	
Interest earned - outstanding debtors	890	933	119	856	(1 717)	1 384	233	333	333	333	333	42	4 073	4 290	4 604	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 255	1 153	966	918	853	996	1 039	968	951	957	938	(7 185)	3 809	13 086	13 407	
Licences and permits	0	-	-	-	1	-	-	-	-	-	-	(1)	-	2	2	
Agency services	386	352	429	417	349	358	414	401	333	255	223	254	4 171	4 359	4 468	
Transfers and Subsidies - Operational	37 515	4 542	2 724	151	2 396	27 064	-	7 916	21 409	2 175	2 012	3 356	111 258	124 725	193 623	
Other revenue	309	676	372	881	1 739	1 901	(385)	326	568	973	201	(2 621)	4 940	5 416	5 552	
Cash Receipts by Source	66 975	33 572	44 245	30 380	30 215	56 424	26 721	34 418	47 061	29 585	26 930	4 615	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	6 354	-	388	6 448	5 865	4 587	10 594	50 751	60 127	81 671
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deptarh 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 bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/ refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	17	40	25	12	18	(2)	19	14	14	14	14	(185)	-	170	170	
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(565)	(693)	624	(1 187)	29	190	(327)	-	-	-	-	1 928	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	72 440	32 919	44 894	29 220	40 765	62 966	26 413	34 820	53 523	35 464	31 532	16 937	481 892	542 466	651 214	
Cash Payments by Type													-	-	-	
Employee related costs	12 067	11 649	11 550	11 943	18 853	13 180	12 394	13 516	13 516	12 934	13 203	25 252	170 056	173 913	183 981	
Remuneration of councilors	538	538	538	538	508	501	501	578	541	518	512	(5 812)	-	7 139	7 317	
Interest	-	-	4	36	12	-	6	7	7	7	7	(1)	84	50	50	
Bulk purchases - Electricity	15 839	13 980	18 886	12 751	11 676	11 443	10 258	11 405	10 368	11 471	9 891	3 242	141 209	148 778	157 987	
Acquisitions - water & other inventory	210	1 557	1 236	1 353	1 731	1 423	1 102	1 742	1 180	1 395	1 259	411	14 601	14 852	15 268	
Contracted services	322	2 110	2 078	4 776	2 412	4 706	3 225	5 771	6 074	4 336	5 589	(41 399)	-	56 613	119 902	
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other	6	-	-	-	-	-	-	4	253	40	47	(679)	(330)	774	788	
Other expenditure	2 470	1 630	2 974	5 152	2 013	2 550	3 598	1 549	5 234	1 184	4 981	54 777	88 113	43 649	45 084	
Cash Payments by Type	31 452	31 464	37 267	36 549	37 205	33 803	31 084	34 572	37 173	31 866	35 488	35 790	413 734	445 767	530 377	
Other Cash Flows/Payments by Type													-	-	-	
Capital assets	-	152	1 856	4 428	4 628	2 706	609	4 591	22 045	8 495	7 061	32 441	89 012	60 127	81 671	
Repayment of borrowing	-	-	-	476	-	-	-	-	119	-	-	(595)	-	-	-	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	31 452	31 617	39 123	41 453	41 832	36 510	31 692	39 163	59 337	40 381	42 549	67 636	502 746	505 894	612 048	
NET INCREASE/(DECREASE) IN CASH HELD	40 987	1 302	5 771	(12 233)	(1 067)	26 457	(5 280)	(4 343)	(5 814)	(4 917)	(11 017)	(50 700)	(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	165 815	160 535	156 193	150 379	145 462	134 444	104 598	83 745	120 317	159 484
Cash/cash equivalents at the month/year end:	145 585	146 887	152 658	140 426	139 359	165 815	160 535	156 193	150 379	145 462	134 444	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

Description		NT Code	Budget Year 2025/26									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.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		
R thousands													
Debtors Age Analysis By Income Source			1200	4 159	1 433	907	645	534	543	3 437	12 378	24 036	17 536
Trade and Other Receivables from Exchange Transactions - Water		1300	9 179	2 838	903	516	413	378	2 320	5 926	22 473	9 553	
Trade and Other Receivables from Exchange Transactions - Electricity		1400	5 398	2 334	1 391	1 023	870	1 092	5 412	25 067	42 587	33 464	
Receivables from Non-exchange Transactions - Property Rates		1500	1 450	809	568	510	458	400	2 668	9 663	16 556	13 729	
Receivables from Exchange Transactions - Waste Water Management		1600	1 452	820	537	449	397	404	1 754	5 921	11 734	8 926	
Receivables from Exchange Transactions - Waste Management		1700	–	–	–	–	–	–	19	65	84	84	
Receivables from Exchange Transactions - Property Rental Debtors		1810	567	813	782	821	774	842	5 035	13 535	23 169	21 007	
Interest on Arrear Debtor Accounts		1820	–	–	–	–	–	–	–	–	–	–	
Recoverable unauthorised, irregular, futile and wasteful expenditure		1900	(3 276)	41	39	58	29	23	223	342	(2 522)	674	
Total By Income Source		2000	18 927	9 088	5 128	4 022	3 473	3 683	20 899	72 898	138 116	104 974	–
2024/25 - totals only			18 024	9 493	5 676	4 729	4 014	5 451	26 575	75 184	149 146	115 953	
Debtors Age Analysis By Customer Group													
Organs of State		2200	814	1 042	500	269	242	226	1 501	4 182	8 776	6 419	
Commercial		2300	6 848	2 077	1 003	705	571	927	2 857	12 769	27 756	17 829	
Households		2400	11 264	5 969	3 625	3 048	2 660	2 531	16 541	55 946	101 585	80 726	
Other		2500	–	–	–	–	–	–	–	–	–	–	
Total By Customer Group		2600	18 927	9 088	5 128	4 022	3 473	3 683	20 899	72 898	138 116	104 974	–

The outstanding debtors' amount to R 138.116 million for January 2026. A total of R100.953 million is over 120 days. When analyzing the outstanding debt per customer group, R 101.585 million (73.55%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 27.756 million (20.10%) then Organs of State R8.776 million (6.35%). 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.

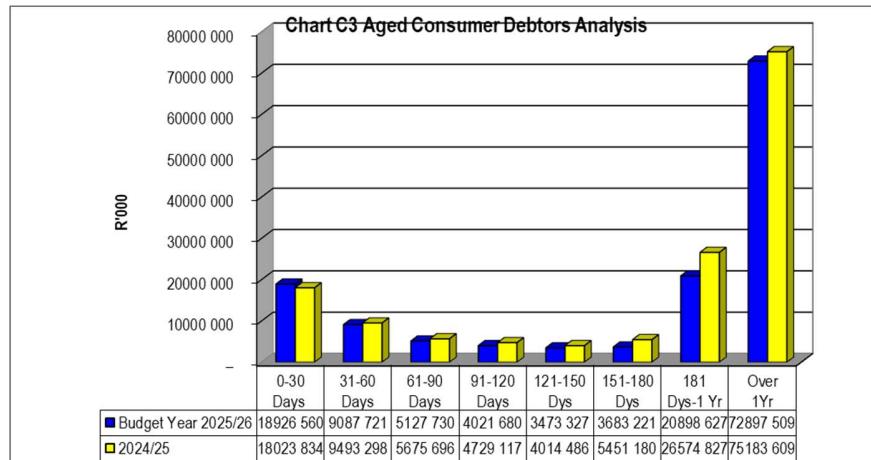


Figure 17: Chart C3 Aged Debtors Analysis

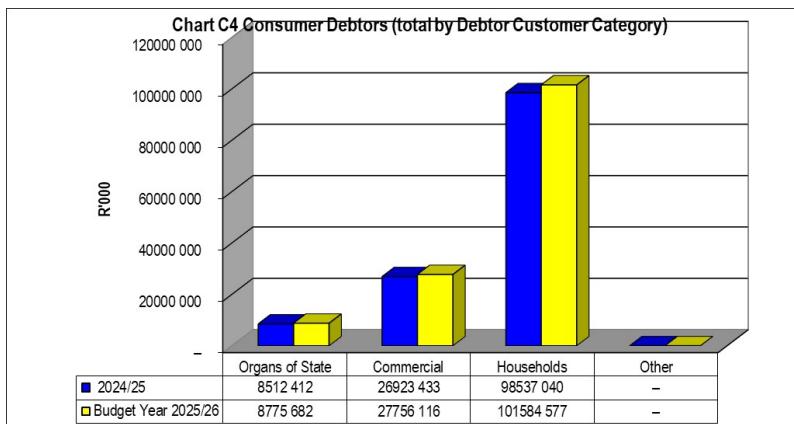


Figure 18: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	12 178	–	–	–	–	–	–	–	12 178
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	36	–	–	–	–	–	–	–	36
Auditor General	0800	–	–	–	–	–	–	–	–	732
Other	0900	76	–	–	–	–	–	4 174	1 020	5 270
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	12 289	–	–	–	–	–	4 174	1 020	17 484
										12 345

The Municipality's outstanding creditors at the end of December 2025 amounted to R 5.194 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.

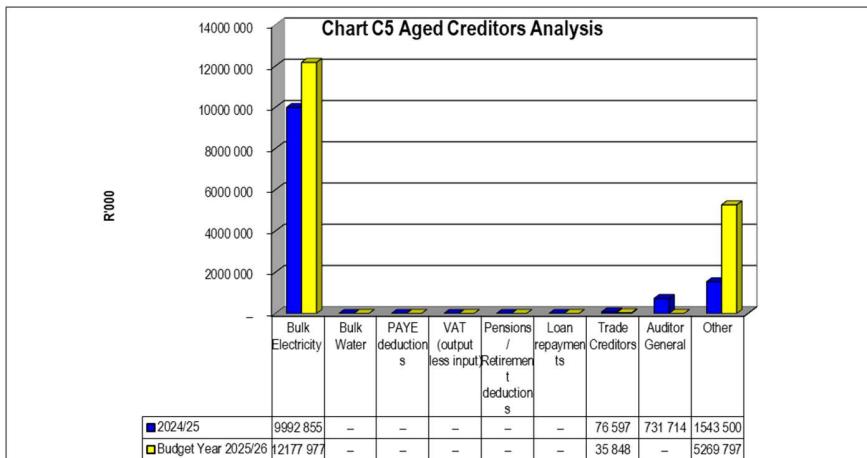


Figure 19: Chart C5 Aged Creditors Analysis

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 (Rand)	Commission Recipient	Commission investment	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 Standard Bank 32 Day Call Account Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment	No	Variable	0.0675					5 147	28	–	–	5 175
			Yrs	Call Investment	No	Variable	0.07					133	1	–	–	133
			Yrs	Call Investment	No	Variable	0.0765					136 035	932	–	20 000	156 967
Municipality sub-total												141 315	961	–	20 000	162 276
Entities												–	–	–	–	–
Entities sub-total												–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST		2										141 315	961	–	20 000	162 276

The Municipality has Call Investment accounts with a balance of R 162.276 million at the end of January 2026. The main purpose of the call accounts is to ring fence conditional grants and surplus funds.

2.4 Long Term Liabilities

The municipality does not have 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 - M07 January											
Description		Ref	Budget Year 2025/26								Full Year Forecast
			2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands											
RECEIPTS:											
Operating Transfers and Grants											
National Government:											
Local Government Equitable Share	91 784	1,2	94 963	94 963	94 963	–	69 035	69 035	–	94 963	
Finance Management	71 545		75 765	75 765	75 765	–	56 824	56 824	–	75 765	
EPWP Incentive	1 925		2 000	2 000	2 000	–	2 000	2 000	–	2 000	
Municipal Infrastructure Grant (PMU)	1 534		1 533	1 533	1 533	–	1 073	1 073	–	1 533	
Municipal Infrastructure Grant (VAT)	880		913	913	913	–	684	684	–	913	
Regional Bulk Infrastructure Grant (VAT)	2 176		2 263	2 263	2 263	–	1 695	1 695	–	2 263	
Water Services Infrastructure Grant (VAT)	–	3	2 089	2 089	2 089	–	–	–	–	2 089	
Integrated National Electrification Grant (VAT)	1 304		–	–	–	–	–	–	–	–	
Municipal Disaster Response Grant (VAT)	–		10 400	10 400	10 400	–	6 760	6 760	–	10 400	
Integrated National Electrification Programme (INEP)	1 948		–	–	–	–	–	–	–	–	
National Treasury - Audit Fees	10 472		–	–	–	–	–	–	–	–	
	–		–	–	–	–	–	–	–	–	
Provincial Government:											
Road Maintenance (Proclaimed)	12 481	4	14 919	14 919	14 919	–	7 884	7 884	–	14 919	
Library Services: MRFG	–		1 260	1 260	1 260	–	–	–	–	1 260	
Thusong Service Centre (Sustainability Operational Support)	5 662		6 477	6 477	6 477	–	4 318	4 318	–	6 477	
CDW Support	–		200	200	200	–	–	–	–	200	
Human Settlement Development Grant	151		151	151	151	–	151	151	–	151	
Financial Management Capability Grant	3 408		3 383	3 383	3 383	–	132	132	–	3 383	
Municipal Interventions Grant (VAT)	1 550		2 500	2 500	2 500	–	2 500	2 500	–	2 500	
Municipal Water Resilience Grant (VAT)	600		–	–	–	–	–	–	–	–	
Loadshedding Relief Grant (VAT)	1 043		652	652	652	–	652	652	–	652	
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	–	–	–	–	165	
District Municipality:											
None	–		–	–	–	–	–	–	–	–	
Other grant providers:											
None	–		–	–	–	–	–	–	–	–	
Total Operating Transfers and Grants	5	104 265	109 882	109 882	109 882	–	76 919	76 919	–	109 882	
Capital Transfers and Grants											
National Government:											
Municipal Infrastructure Grant (MIG)	27 429		29 014	29 014	29 014	–	11 298	11 298	–	29 014	
Regional Bulk Infrastructure Grant (RBIG)	14 506		15 087	15 087	15 087	–	11 298	11 298	–	15 087	
Water Services Infrastructure Grant	–		13 927	13 927	13 927	–	–	–	–	13 927	
Integrated National Electrification Grant (INEG)	8 696		–	–	–	–	–	–	–	–	
Municipal Disaster Response Grant	–		–	–	–	–	–	–	–	–	
Finance Management (Capital)	4 152		–	–	–	–	–	–	–	–	
	75		–	–	–	–	–	–	–	–	
Provincial Government:											
Informal Settlements Upgrading Partnership Grant (ISUPG)	10 759	5	10 834	10 834	10 834	–	11 571	11 571	–	10 834	
Municipal Interventions Grant	3 355		4 517	4 517	4 517	–	6 354	6 354	–	4 517	
Municipal Water Resilience Grant	–		–	–	–	–	–	–	–	–	
Loadshedding Relief Grant	6 957		4 348	4 348	4 348	–	4 348	4 348	–	4 348	
Library Services MRF Capital	–		–	–	–	–	–	–	–	–	
Waste Management Compliance Grant	–		–	–	–	–	–	–	–	–	
Acceleration Of Housing (Capital)	448		–	–	–	–	–	–	–	–	
Fire Services Capacity Building Grant	–		–	–	–	–	–	–	–	–	
Non Motorised Transport Infrastructure Grant	–		870	870	870	–	870	870	–	870	
	–		1 100	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	39 848	–	22 869	22 869	–	39 848	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	142 454	149 730	149 730	149 730	–	99 788	99 788	–	149 730	

Table 16: SC7 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
Description R thousands	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		92 468	94 963	97 370	533	67 848	56 298	11 550	20.5%	
Local Government Equitable Share		71 545	75 765	75 765	—	56 824	44 196	12 628	28.6%	
Finance Management		1 938	2 000	2 000	44	813	1 167	(354)	-30.3%	
EPMP Incentive		1 534	1 533	1 533	310	1 208	894	314	35.1%	
Municipal Infrastructure Grant (PMU)		880	913	913	135	765	533	233	43.7%	
Municipal Infrastructure Grant (VAT)		2 097	2 263	2 263	44	1 107	1 320	(213)	-16.2%	
Regional Bulk Infrastructure Grant (VAT)		—	2 089	2 089	—	—	1 219	(1 219)	-100.0%	
Water Services Infrastructure Grant (VAT)		826	—	459	—	372	172	200	116.3%	
Integrated National Electrification Grant (VAT)		—	—	—	—	—	—	—	—	
Municipal Disaster Response Grant (VAT)		1 190	—	1 948	—	—	730	(730)	-100.0%	
Integrated National Electrification Programme (INEP)		11 712	10 400	10 400	—	6 758	6 067	691	11.4%	
National Treasury - Audit Fees		746	—	—	—	—	—	—	—	
		13 218	14 919	15 710	542	3 720	8 999	(5 280)	-58.7%	
Provincial Government:		—	1 260	1 260	—	—	735	(735)	-100.0%	
Road Maintenance (Proclaimed)		5 308	6 477	6 477	517	3 467	3 778	(311)	-8.2%	
Library Services: MRFG		118	200	200	—	—	117	(117)	-100.0%	
Thusong Service Centre (Sustainability Operational Support)		74	151	302	7	35	145	(110)	-76.1%	
CDW Support		3 358	3 383	3 383	—	—	1 973	(1 973)	-100.0%	
Human Settlement Development Grant		1 550	2 500	2 500	—	—	1 458	(1 458)	-100.0%	
Financial Management Capability Grant		500	—	100	—	—	38	(38)	-100.0%	
Municipal Interventions Grant (VAT)		1 243	652	1 192	—	88	583	(495)	-85.0%	
Municipal Water Resilience Grant (VAT)		—	—	—	—	—	—	—	—	
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	18	130	76	54	71.4%	
Non Motorised Transport Infrastructure Grant (VAT)		—	165	165	—	—	96	(96)	-100.0%	
		—	165	165	—	—	96	(96)	-100.0%	
District Municipality:		—	—	—	—	—	—	—	—	
None		—	—	—	—	—	—	—	—	
Other grant providers:		—	—	—	—	—	—	—	—	
None		—	—	—	—	—	—	—	—	
Total operating expenditure of Transfers and Grants:		105 686	109 882	113 080	1 075	71 567	65 297	6 270	9.6%	
Capital expenditure of Transfers and Grants										
National Government:		25 141	29 014	36 226	292	9 860	19 629	(9 769)	-49.8%	
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	292	7 378	8 801	(1 422)	-16.2%	
Regional Bulk Infrastructure Grant (RBIG)		—	13 927	13 927	—	—	8 124	(8 124)	-100.0%	
Water Services Infrastructure Grant		5 654	—	3 060	—	2 482	1 148	1 335	116.3%	
Integrated National Electrification Grant (INEG)		—	—	—	—	—	—	—	—	
Municipal Disaster Response Grant		4 918	—	4 152	—	—	1 557	(1 557)	-100.0%	
Finance Management (Capital)		62	—	—	—	—	—	—	—	
		12 640	10 834	12 435	120	2 074	6 920	(4 846)	-70.0%	
Provincial Government:		3 356	4 517	4 517	—	621	2 635	(2 014)	-76.4%	
Informal Settlements Upgrading Partnership Grant (ISUPG)		—	—	—	—	—	—	—	—	
Municipal Interventions Grant		8 837	4 348	5 949	—	584	3 137	(2 553)	-81.4%	
Municipal Water Resilience Grant		—	—	—	—	—	—	—	—	
Loadshedding Relief Grant		—	—	—	—	—	—	—	—	
Library Services MRF Capital		—	—	—	—	—	—	—	—	
Waste Management Compliance Grant		448	—	—	—	—	—	—	—	
Acceleration Of Housing (Capital)		—	—	—	—	—	—	—	—	
Fire Services Capacity Building Grant		—	870	870	120	870	507	362	71.4%	
Non Motorised Transport Infrastructure Grant		—	1 100	1 100	—	—	642	(642)	-100.0%	
		—	1 100	1 100	—	—	642	(642)	-100.0%	
District Municipality:		—	—	—	—	—	—	—	—	
None		—	—	—	—	—	—	—	—	
Other grant providers:		—	—	—	—	—	—	—	—	
None		—	—	—	—	—	—	—	—	
Total capital expenditure of Transfers and Grants		37 781	39 848	48 662	412	11 935	26 550	(14 615)	-55.0%	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		143 467	149 730	161 742	1 487	83 502	91 847	(8 345)	-9.1%	
		—	—	—	—	—	—	—	—	

2.6 Councillor and board member allowances and employee benefits

Table 17: SC8 Councillor and Staff Benefits

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January									
Summary of Employee and Councillor remuneration R thousands	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
1	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		5 621	6 020	6 020	420	3 122	3 511	(389)	-11%
Pension and UIF Contributions		33	35	35	13	53	20	32	161%
Medical Aid Contributions		104	110	110	12	81	64	17	26%
Motor Vehicle Allowance		190	252	252	20	140	147	(7)	-5%
Cellphone Allowance		406	415	415	36	267	242	25	10%
Housing Allowances		—	—	—	—	—	—	—	—
Other benefit and allowances		—	—	—	—	—	—	—	—
Sub Total - Councillors		6 355	6 831	6 831	501	3 663	3 985	(322)	-8%
% increase	4	7.5%	7.5%						7.5%
Senior Managers of the Municipality									
Basic Salaries and Wages		4 301	5 086	5 086	508	2 406	2 967	(560)	-19%
Pension and UIF Contributions		202	274	274	14	65	160	(95)	-59%
Medical Aid Contributions		78	120	120	7	32	70	(38)	-54%
Overtime		—	—	—	—	—	—	—	—
Performance Bonus		183	—	—	—	—	—	—	—
Motor Vehicle Allowance		322	418	418	34	202	244	(42)	-17%
Cellphone Allowance		194	257	257	10	100	150	(50)	-33%
Housing Allowances		—	—	—	—	—	—	—	—
Other benefit and allowances		0	1	1	2	4	0	3	1024%
Payments in lieu of leave		—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		5 279	6 155	6 155	575	2 809	3 590	(781)	-22%
% increase	4	16.6%	16.6%						16.6%
Other Municipal Staff									
Basic Salaries and Wages		90 906	108 945	109 043	7 731	61 961	63 588	(1 627)	-3%
Pension and UIF Contributions		14 411	17 518	17 519	1 324	9 216	10 219	(1 003)	-10%
Medical Aid Contributions		4 938	7 144	7 144	503	3 226	4 167	(941)	-23%
Overtime		5 023	5 912	5 912	716	3 621	3 449	172	5%
Performance Bonus		—	—	—	—	—	—	—	—
Motor Vehicle Allowance		6 748	7 479	7 479	581	4 013	4 363	(350)	-8%
Cellphone Allowance		329	351	351	29	201	205	(3)	-2%
Housing Allowances		598	365	365	23	169	213	(45)	-21%
Other benefit and allowances		6 087	6 876	6 876	653	3 966	4 011	(45)	-1%
Payments in lieu of leave		1 738	1 297	1 297	108	757	757	—	1 297
Long service awards		504	562	562	47	328	328	—	562
Post-retirement benefit obligations		1 343	1 507	1 507	136	900	879	21	2%
Entertainment		—	—	—	—	—	—	—	—
Scarcity		481	523	523	43	299	305	(6)	-2%
Acting and post related allowance		—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		133 108	158 478	158 577	11 895	88 657	92 482	(3 826)	-4%
% increase	4	19.1%	19.1%						19.1%
Total Parent Municipality		144 741	171 464	171 563	12 971	95 129	100 058	(4 929)	-5%
									171 563

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

Month	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD %	
R thousands										
Monthly expenditure performance trend										
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	2 706	13 770	41 868	28 098	67.1%	18%	
January	69	1 226	7 857	609	14 379	49 725	35 346	71.1%	18%	
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	–	–	–	–	
Total Capital expenditure	53 751	78 459	89 012	14 379						

The Municipality has an adjusted capital budget of R 89.012 million. Expenditure of R 14.379 million has been incurred to date. Commitments amounting to R 112 907.30 are currently on the system. Procurement has been suspended for construction breakup. Improvement is expected throughout the year.

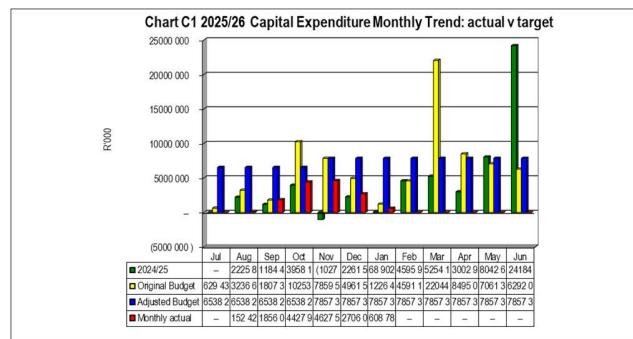


Figure 20: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M07 January									
Description	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		24 332	37 369	44 070	-	4 296	24 336	20 040	82.3%
Roads Infrastructure		-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 200	1 200	-	-	700	700	100.0%
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		-	1 200	1 200	-	-	700	700	100.0%
Attenuation		-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2 000	2 000	-	-	1 167	1 167	100.0%
Power Plants		-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-
LV Networks		-	2 000	2 000	-	-	1 167	1 167	100.0%
Capital Spares		-	-	-	-	-	-	-	-
Water Supply Infrastructure		8 769	20 183	23 784	-	1 124	13 124	12 000	91.4%
Dams and Weirs		-	-	-	-	-	-	-	-
Boreholes		5 413	1 739	3 340	-	584	1 615	1 031	63.9%
Reservoirs		-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-
Distribution		3 356	18 444	20 444	-	540	11 509	10 969	95.3%
Distribution Points		-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sanitation Infrastructure		15 563	-	3 100	-	2 482	1 188	(1 295)	-109.0%
Pump Station		-	-	40	-	-	40	40	100.0%
Reticulation		-	-	-	-	-	-	-	-
Waste Water Treatment Works		15 563	-	3 060	-	2 482	1 148	(1 335)	-116.3%
Outfall Sewers		-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	13 986	13 986	-	691	8 158	7 468	91.5%
Landfill Sites		-	-	-	-	-	-	-	-
Waste Transfer Stations		-	8 696	8 696	-	66	5 072	5 007	98.7%
Waste Processing Facilities		-	-	-	-	-	-	-	-
Waste Drop-off Points		-	5 290	5 290	-	625	3 086	2 461	79.8%
Waste Separation Facilities		-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-

Community Assets		4 883	13 786	13 786	292	3 353	8 042	4 689	58.3%	13 786
Community Facilities		4 883	13 786	13 786	292	3 353	8 042	4 689	58.3%	13 786
Halls		4 883	13 786	13 786	292	3 353	8 042	4 689	58.3%	13 786
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-

Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	997	950	953	67	93	557	465	83.4%	953	
Computer Equipment	997	950	953	67	93	557	465	83.4%	953	
Furniture and Office Equipment	360	180	297	-	122	222	100	45.1%	297	
Furniture and Office Equipment	360	180	297	-	122	222	100	45.1%	297	
Machinery and Equipment	2 243	1 875	2 270	-	235	1 209	974	80.6%	2 270	
Machinery and Equipment	2 243	1 875	2 270	-	235	1 209	974	80.6%	2 270	
Transport Assets	7 623	1 970	1 655	125	1 280	1 084	(196)	-18.1%	1 655	
Transport Assets	7 623	1 970	1 655	125	1 280	1 084	(196)	-18.1%	1 655	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	40 439	56 130	63 031	484	9 379	35 450	26 071	73.5%	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 - M07									
Description	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		5 116	1 750	5 159	-	-	2 299	2 299	100.0%
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	-	-	2 038	2 038	100.0%
Power Plants		-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-
MV Substations		-	-	2 478	-	-	929	929	100.0%
MV Switching Stations		-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-
LV Networks		1 100	1 750	1 985	-	-	1 109	1 109	100.0%
Capital Spares		-	-	-	-	-	-	-	-
Water Supply Infrastructure		4 016	-	696	-	-	261	261	100.0%
Dams and Weirs		-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-
Water Treatment Works		3 913	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-
Distribution		103	-	696	-	-	261	261	100.0%
Distribution Points		-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-

Community Assets		-	1 200	1 200	-	-	700	700	100.0%	1 200
Community Facilities		-	1 200	1 200	-	-	700	700	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	-	-	700	700	100.0%	1 200
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-

Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	5 116	2 950	6 359	-	-	2 999	2 999	100.0%
									6 359

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 - M07 January													
Description	Ref	2024/25		Original Budget	Adjusted Budget	Monthly actual	Budget Year 2025/26						
		1	Audited Outcome				YearTD actual	YearTD budget	YTD variance				
R thousands													
Repairs and maintenance expenditure by Asset Class/Sub-class													
Infrastructure		16 996	21 997	22 799	1 698	11 968	12 914	946	7.3%				
Roads Infrastructure		8 536	10 004	10 144	650	7 242	5 975	(1 267)	-21.2%				
Roads		6 694	7 794	7 903	647	5 178	4 655	(523)	-11.2%				
Road Structures		1 842	2 210	2 241	3	2 064	1 320	(744)	-56.4%				
Road Furniture		-	-	-	-	-	-	-	-				
Capital Spares		-	-	-	-	-	-	-	-				
Storm water Infrastructure		667	712	921	4	22	406	384	94.5%				
Drainage Collection		-	-	-	-	-	-	-	-				
Storm water Conveyance		601	712	573	4	22	276	253	91.9%				
Attenuation		66	-	348	-	-	130	130	100.0%				
Electrical Infrastructure		1 584	2 625	3 012	4	332	1 570	1 238	78.8%				
Power Plants		-	-	-	-	-	-	-	-				
HV Substations		-	-	-	-	-	-	-	-				
HV Switching Station		-	-	-	-	-	-	-	-				
HV Transmission Conductors		-	-	-	-	-	-	-	-				
MV Substations		-	-	-	-	-	-	-	-				
MV Switching Stations		-	-	-	-	-	-	-	-				
MV Networks		-	-	-	-	-	-	-	-				
LV Networks		1 584	2 625	3 012	4	332	1 570	1 238	78.8%				
Capital Spares		-	-	-	-	-	-	-	-				
Water Supply Infrastructure		1 226	1 270	1 468	8	734	784	50	6.3%				
Dams and Weirs		-	-	-	-	-	-	-	-				
Boreholes		-	-	-	-	-	-	-	-				
Reservoirs		-	-	-	-	-	-	-	-				
Pump Stations		-	-	-	-	-	-	-	-				
Water Treatment Works		24	400	400	1	196	233	37	16.1%				
Bulk Mains		-	-	-	-	-	-	-	-				
Distribution		1 201	870	1 068	7	538	550	12	2.2%				
Distribution Points		-	-	-	-	-	-	-	-				
PRV Stations		-	-	-	-	-	-	-	-				
Capital Spares		-	-	-	-	-	-	-	-				
Sanitation Infrastructure		4 859	6 401	6 421	1 027	3 609	3 754	145	3.9%				
Pump Station		-	-	-	-	-	-	-	-				
Reticulation		4 738	5 591	5 591	882	3 402	3 261	(141)	-4.3%				
Waste Water Treatment Works		121	810	830	145	207	492	286	58.0%				
Outfall Sewers		-	-	-	-	-	-	-	-				
Toilet Facilities		-	-	-	-	-	-	-	-				
Capital Spares		-	-	-	-	-	-	-	-				
Solid Waste Infrastructure		124	985	835	5	28	425	397	93.5%				
Landfill Sites		124	985	835	5	28	425	397	93.5%				
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		-	-	-	-	-	-	-	-				

		8 343	10 206	10 097	692	5 298	5 844	546	9.3%	10 097
Community Assets										
Community Facilities		6 876	8 545	8 492	532	4 132	4 932	800	16.2%	8 492
Halls		753	1 247	1 257	53	393	737	344	46.7%	1 257
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		5	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Ports		-	-	-	-	-	-	-	-	-
Public Open Space		6 117	7 297	7 235	479	3 739	4 195	456	10.9%	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	1 604	160	1 166	912	(254)	-27.8%	1 604
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1 467	1 661	1 604	160	1 166	912	(254)	-27.8%	1 604
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets										
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties										
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets										
Operational Buildings		554	1 183	1 175	2	124	685	561	81.9%	1 175
Municipal Offices		554	1 183	1 175	2	124	685	561	81.9%	1 175
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-

Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	122	210	150	42	52	63	10	16.5%	150	
Computer Equipment	122	210	150	42	52	63	10	16.5%	150	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	4	587	367	-	1	122	121	98.9%	367	
Machinery and Equipment	4	587	367	-	1	122	121	98.9%	367	
Transport Assets	5 059	5 015	4 995	533	3 094	2 906	(188)	-6.5%	4 995	
Transport Assets	5 059	5 015	4 995	533	3 094	2 906	(188)	-6.5%	4 995	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	31 078	39 198	39 583	2 966	20 537	22 533	1 996	8.9%	39 583

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

2.9 Other supporting documents

Cederberg Local Municipality	
Bank Reconciliation	
JANUARY 2026	
	Amount
Bank Statement Balance	1 962 338.30
72194774	0.00
72194480	-0.00
82163324	1 771 712.14
32630263	190 626.16
Cashbook Balance	-1 746 649.19
39999010203	-
39999010204	-
39999010301	372 098.52
39999010302	714 568.53
39999010303	-
39999010305	-2 108.00
39999010701	9 645 704.34
39999010702	929 700 244.48
39999010703	-941 219 038.81
39999010704	981 834.59
39999010705	-1 333 822.84
39999010802	-558 299.06
39999010805	-47 830.94
39999010902	54 074.44
39999010905	-54 074.44
Difference	3 708 987.49
Reconciling Items	Difference
Cashier Receipts	-546 189.75
Bank Deposits	-19 413.13
Outstanding EFT Payments	1 696 038.89
Post Office	-2 211.13
Wages, Salaries and Council	2 690 040.13
Other	-109 277.52
	3 708 987.49
Unreconciled Difference	-0.00

Figure 21: Bank Reconciliation

2.10 Municipal Manager's quality certification

QUALITY CERTIFICATE

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

(Mark as appropriate)

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

For the month of January 2026 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: 2026-02-13