

# CEDERBERG MUNICIPALITY

# MONTHLY BUDGET STATEMENT

MARCH 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**

## TABLE OF CONTENTS

GLOSSARY.....	4
LEGISLATIVE FRAMEWORK: .....	6
<b>1 PART 1: IN-YEAR REPORT .....</b>	<b>9</b>
1.1 MAYOR’S REPORT.....	9
1.1.1 <i>Implementation of budget in terms of SDBIP</i> .....	9
1.1.2 <i>Financial problems or risks facing the Municipality</i> .....	9
1.1.3 <i>Other information</i> .....	9
1.2 COUNCIL RESOLUTIONS.....	10
1.3 EXECUTIVE SUMMARY .....	11
1.3.1 <i>Introduction</i> .....	11
1.3.2 <i>Consolidated Performance</i> .....	11
1.3.3 <i>Compliance in terms of Municipal Debt Relief</i> .....	18
1.3.4 <i>Material variances from SDBIP</i> .....	31
1.3.5 <i>Remedial or Corrective Steps</i> .....	31
1.4 IN-YEAR BUDGET STATEMENT TABLES.....	32
<b>2 PART 2: SUPPORTING DOCUMENTATION .....</b>	<b>42</b>
2.1 DEBTORS’ ANALYSIS .....	42
2.2 CREDITORS’ ANALYSIS.....	43
2.3 INVESTMENT PORTFOLIO ANALYSIS .....	44
2.4 LONG TERM LIABILITIES.....	45
2.5 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE .....	46
2.6 COUNCILOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS .....	48
2.7 CAPITAL PROGRAM PERFORMANCE.....	49
2.8 MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN.....	59
2.9 OTHER SUPPORTING DOCUMENTS .....	60
2.10 MUNICIPAL MANAGER’S QUALITY CERTIFICATION.....	61

## LIST OF TABLES

Table 1: Consolidated Overview of the 2025/2026 MTREF .....	11
Table 2: Revenue by Source .....	12
Table 3: Operating Expenditure by Type .....	13
Table 4: C1 Monthly Budget Statement Summary .....	33
Table 5: C2 Statement of Financial Performance (Functional Classification) .....	34
Table 6: C3 Financial Performance (Revenue and Expenditure by Municipal Vote) .....	35
Table 7: C4 Financial Performance (Revenue and Expenditure).....	36
Table 8: C5 Capital Expenditure (Municipal Vote, Functional Classification and Funding) .....	37
Table 9: C6 Financial Position .....	39
Table 10: C7 Cash Flow .....	40
Table 11: SC9 Actuals and Revised Targets for Cash Receipts.....	41
Table 12: SC3 Aged Debtors.....	42
Table 13: SC4 Aged Creditors.....	43
Table 14: SC5 Investment Portfolio .....	44
Table 15: SC6 Transfers and Grant Receipts .....	46
Table 16: SC7 Transfers and Grant Expenditure .....	47
Table 17: SC8 Councilor and Staff Benefits.....	48
Table 18: SC12 Capital Expenditure Trend.....	49
Table 19: SC13a Capital Expenditure on New Assets by Asset Class.....	50
Table 20: SC13b Capital Expenditure on Renewal of Existing Assets by Asset Class.....	53
Table 21: SC13c Expenditure on Repairs and Maintenance by Asset Class.....	56

## LIST OF FIGURES

Figure 1: Capital Sources of funding & Expenditure .....	14
Figure 2: Collection Rate .....	16
Figure 3: Monthly Ratios .....	17
Figure 4: Municipal Compliance Certificate Municipal Debt Relief .....	20
Figure 5: Municipal Self-Assessment Compliance Assessment .....	20
Figure 6: Provincial Treasury Compliance Assessment .....	20
Figure 7: Monthly Collection Performance per service .....	21
Figure 8: Collection Rate per Quarter .....	21
Figure 9: Monthly Collection .....	22
Figure 10: Indigents information per month .....	23
Figure 11: Property Rates Reconciliation .....	24
Figure 12: Property Rates Variances Action Plan .....	25
Figure 13: mSCOA Reconciliation .....	26
Figure 14: Bulk Electricity & Water - Summary of Invoices & Payments .....	31
Figure 15: Water Losses .....	31
Figure 16: Electricity Losses .....	31
Figure 17: Chart C3 Aged Debtors Analysis .....	42
Figure 18: Chart C4 Consumer Debtors by Debtor Customer Category .....	43
Figure 19: Chart C5 Aged Creditors Analysis .....	44
Figure 20: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target) .....	49
Figure 21: Bank Reconciliation .....	60

## Glossary

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

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

## **Legislative Framework:**

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

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

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

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

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

##### Format of monthly budget statements

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

##### Tabling of monthly budget statements

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

##### Publication of monthly budget statements

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

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

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

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

## **1 Part 1: In-Year Report**

### **1.1 Mayor's Report**

In terms of the MBRR section 3:

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

#### **1.1.1 Implementation of budget in terms of SDBIP**

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

#### **1.1.2 Financial problems or risks facing the Municipality**

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

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

The Municipality participates in the Debt Relief Program, which helps alleviate the burden of the unpaid debt owed to Eskom. The Municipality is currently in its last compliance reporting cycle and awaits confirmation from National Treasury & Eskom with regards to the 2<sup>nd</sup> 1/3 write-off.

#### **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 March 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	539 629 769	57 182 272	404 215 135	396 684 901	7 530 234	1.90%
Total Operating Expenditure	476 189 111	514 019 873	538 419 142	42 191 768	358 188 651	396 042 717	- 37 854 066	-9.56%
<i>Surplus/(Deficit)</i>	<b>27 485 353</b>	<b>589 915</b>	<b>1 210 627</b>	<b>14 990 504</b>	<b>46 026 484</b>	<b>642 184</b>	<b>45 384 300</b>	<b>7067.18%</b>
Capital Transfers and Subsidies (Monetary allocations)	37 780 985	39 848 176	33 896 211	5 724 178	18 891 994	29 488 387	- 10 596 393	-35.93%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	-
<i>Surplus/ (Deficit) for the year</i>	<b>65 266 339</b>	<b>40 438 091</b>	<b>35 106 838</b>	<b>20 714 682</b>	<b>64 918 478</b>	<b>30 130 571</b>	<b>34 787 907</b>	<b>115.46%</b>
Total Capital Expenditure	53 751 410	78 459 243	73 864 139	6 836 347	21 995 085	59 380 731	- 37 385 646	-62.96%

The actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 1.90% above, whilst the variance for operating expenditure was 9.56% below YTD budget.

The operating revenue realised is R 7.530 million above YTD budget while operating expenditure was R 37.854 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 37.386 million below YTD budget. The budget has been adjusted to R73.864 million and R 21.995 million has been expended 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 March 2026.

**Table 2: Revenue by Source**

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>									
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	152 838	168 694	175 977	14 365	126 828	129 434	(2 606)	-2.01%	175 977
Service charges - Water	32 696	34 221	34 944	2 777	26 677	25 955	722	2.78%	34 944
Service charges - Waste Water Management	15 823	15 309	15 914	1 266	12 068	11 724	344	2.93%	15 914
Service charges - Waste management	14 604	14 318	14 677	1 219	11 131	10 882	249	2.29%	14 677
Sale of Goods and Rendering of Services	5 318	4 781	5 008	502	4 844	3 677	1 167	31.75%	5 008
Agency services	4 012	4 171	4 158	393	3 485	3 123	362	11.58%	4 158
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 362	7 265	6 511	488	4 756	5 147	(391)	-7.60%	6 511
Interest earned from Current and Non Current Assets	9 619	7 788	10 853	1 080	8 853	7 067	1 786	25.27%	10 853
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 070	781	966	77	800	660	140	21.20%	966
Licence and permits	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	595	411	456	(315)	460	326	134	41.14%	456
<b>Non-Exchange Revenue</b>									
Property rates	74 997	76 578	80 951	6 321	62 072	59 183	2 889	4.88%	80 951
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	56 370	45 587	54 330	5 185	38 279	37 688	591	1.57%	54 330
Licence and permits	2	2	2	-	1	1	(1)	-37.42%	2
Transfers and subsidies - Operational	105 686	109 882	110 390	23 150	97 453	83 334	14 118	16.94%	110 390
Interest earned from Receivables (Non-Exchange)	4 500	4 743	4 222	326	3 084	3 349	(265)	-7.90%	4 222
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 863	5 431	4 493	345	3 334	3 698	(364)	-9.83%	4 493
Gains on disposal of Assets	1 428	400	400	-	15	300	(285)	-95.08%	400
Other Gains	12 889	14 248	15 377	-	76	11 138	(11 062)	-99.32%	15 377
Discontinued Operations	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>503 674</b>	<b>514 610</b>	<b>539 630</b>	<b>57 182</b>	<b>404 215</b>	<b>396 685</b>	<b>7 530</b>	<b>1.90%</b>	<b>539 630</b>

**Sale of Goods and Rendering of Services:** This category is 31.75% 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 has been adjusted in line with the adjustment budget, however could not be adjusted upwards as the season has passed. Actuals will gradually come in line with the budget.

**Interest earned from Current and Non Current Assets:** The variance is 25.27% above YTD budget. This is due to more interest earned on investments than expected. The budget has been adjusted in line with the actuals with the adjustment budget process. A conservative increase was made as the Municipality plans to incur expenditure on capital projects in the coming months.

**Operational Revenue (Exchange):** Income allocated to incorrect vote. A correcting journal will be processed during April 2026.

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

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

**Other Gains:** This includes the accounting treatment of the debt relief. 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) - M09 March									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Expenditure By Type</b>									
Employee related costs	138 386	164 632	160 570	12 136	115 937	121 871	(5 935)	-4.87%	160 570
Remuneration of councillors	6 355	6 831	6 634	702	4 891	5 044	(154)	-3.05%	6 634
Bulk purchases - electricity	124 217	141 209	148 477	10 117	99 890	108 814	(8 924)	-8.20%	148 477
Inventory consumed	13 314	14 186	17 103	1 063	10 193	12 215	(2 022)	-16.55%	17 103
Debt impairment	66 019	52 790	64 529	6 747	44 307	44 288	19	0.04%	64 529
Depreciation and amortisation	33 693	33 534	36 371	2 520	22 402	26 285	(3 883)	-14.77%	36 371
Interest	15 150	12 415	12 719	962	8 316	9 433	(1 117)	-11.84%	12 719
Contracted services	40 502	45 175	51 293	6 034	28 591	36 543	(7 952)	-21.76%	51 293
Transfers and subsidies	164	750	755	23	36	559	(523)	-93.57%	755
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	35 399	40 037	36 382	1 888	23 627	28 694	(5 067)	-17.66%	36 382
Losses on Disposal of Assets	-	400	400	-	-	300	(300)	-100.00%	400
Other Losses	2 989	2 060	3 188	-	-	1 996	(1 996)	-100.00%	3 188
<b>Total Expenditure</b>	<b>476 189</b>	<b>514 020</b>	<b>538 419</b>	<b>42 192</b>	<b>358 189</b>	<b>396 043</b>	<b>(37 854)</b>	<b>-9.56%</b>	<b>538 419</b>

**Depreciation and amortization:** The variance in this category is due to the recognition of impairment which is only expected to take place at year-end.

**Interest:** The variance is 11.84% under YTD budget. This is mainly due to unwinding of interest of the debt relief which will be recognized when approval and confirmation is received for the 2<sup>nd</sup> portion write off. Awaiting official approval from Eskom & National Treasury.

**Contracted services:** This is 21.76% below YTD budget. Bulk of the variance can be contributed to expenditure still to be incurred for the Human Settlements Project & the smart water meters. Quotations have been sourced for the water meters and are in the process of being evaluated.

**Transfers and subsidies:** This is based on demand. The SCM process has been initiated for the tourism funds.

**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. The budget has been adjusted downwards

**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	33 896 211	18 891 994	55.73%
Internally Generated Funds	38 611 067	39 967 928	3 103 091	7.76%
<b>Total</b>	<b>78 459 243</b>	<b>73 864 139</b>	<b>21 995 085</b>	<b>29.78%</b>

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

The capital expenditure is currently at 29.78% excluding commitments. Projects have been re-prioritised with the adjustment budget. Most of the pending procurement has been completed, i.e. the BAC has approved the tenders and implementation will follow.

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

#### MIG:

Construction of Multi-Purpose Centre Graafwater: Construction in process. Contractual Completion date July 2026

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

Drop-Off Facility: Tender Documentation in Process

#### Municipal Disaster Response Grant:

For the electrical projects, site Handover done. Construction Commence April 2026.

For the stormwater projects, the procurement process has commenced. Material will be ordered through term tender.

#### Municipal Water Resilience Grant:

New borehole scheme in Lamberts Bay: Planning Phase. Design in Progress

Construction of new 3.5ml reservoir Citrusdal: Consultant appointed. Design and Tender Documentation in Progress

Refurbishment of reservoir Leipoldtville: Consultant appointed. Design and Tender Documentation in Progress

**Borrowing:** No projects are funded by means of borrowing.

#### **Own Funds:**

Construction of multi-purpose centre (phase 1) Graafwater: Construction in process. Contractual Completion date July 2026

Upgrade roads: Cederberg: Project started during March 2026

Upgrade of Sewer Network Clanwilliam: Procurement in progress

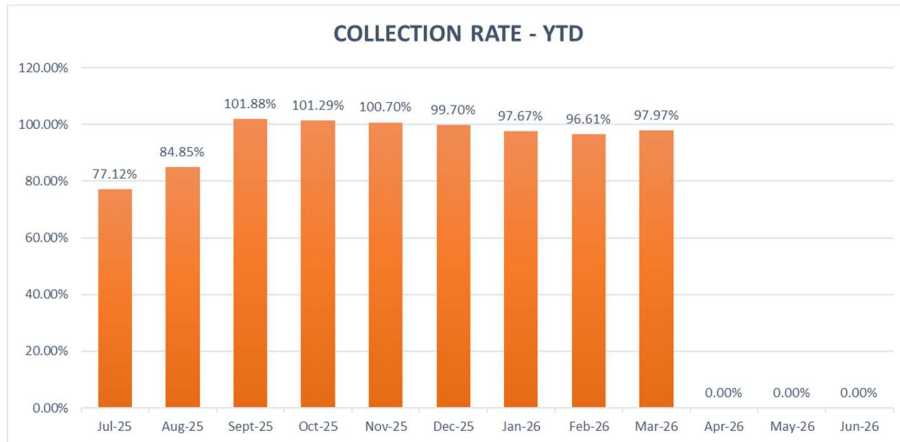
Construction of new 1.5ml reservoir Citrusdal: Designs have been completed and construction to commence.

#### **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 4.87 months and the current ratio to 2.07:1.

### 1.3.2.5 Collection Rate



Collection Rate Assessment					
Total Aggregate Collection		9.March - Reporting for February in March			
		Billing For February	Collection in March	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	20 903 421	21 747 623	548 804	104%
2.Collection <u>excl Eskom supplied areas</u>		-	-	-	#DIV/0!
3.Collection: <b>Property Rates</b>		6 250 269	6 173 172	77 097	99%
4.Total average collection: <b>Electricity</b> (Municipal supplied areas)		8 177 944	9 122 982	0	112%
5.Total average collection: <b>Water</b>		3 296 565	3 664 871	0	111%
6.Total average collection: <b>Wastewater</b>		1 239 425	1 293 704	0	104%
7.Total average collection: <b>Refuse</b>		1 150 248	1 175 631	0	102%
8. 7.Total average collection: <b>Interest</b>		788 970	317 263	471 707	40%

**Figure 2: Collection Rate**

The monthly collection rate is 104% for February in March. The cumulative collection rate is 97.97% as can be seen on the next page with monthly financial ratios. This can be attributed to the continuous tremendous effort from the Credit Control team in collecting outstanding debt. The Municipality continues to implement strict credit control measures on consumers. The municipality has also established a credit control & debt collection sub-committee that will convene every second month to discuss the outstanding debts and the collections efforts.

### 1.3.2.6 Monthly Financial Ratios


Cederberg Local Municipality Financial Ratios Financial year: 2025/26												
Ratio	Norm	YEAR Jun 2025	YTD Jul 2025	YTD Aug 2025	YTD Sep 2025	YTD Oct 2025	YTD Nov 2025	YTD Dec 2025	YTD Jan 2026	YTD Feb 2026	YTD Mar 2026	
1 Capital expenditure to Total expenditure	10% - 20%	10.3%	0.0%	0.2%	1.8%	5.8%	5.3%	5.7%	5.8%	4.6%	5.8%	
2 Repairs and maintenance to PPE	8%	2.1%	0.0%	0.3%	0.4%	1.7%	0.9%	1.2%	1.7%	1.5%	1.7%	
3 Annual collection rate	95%	92.5%	77.1%	84.9%	101.9%	101.3%	100.7%	99.7%	97.7%	96.6%	98.0%	
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%	16.9%	16.6%	
5 Net debtors days	30 days	39.6	62.4	26.4	15.2	37.7	0.6	0.4	0.3	0.3	0.2	
6 Cash/Cost coverage ratio	1 - 3 months	3.01	5.02	4.05	4.05	3.82	3.46	4.43	4.09	4.29	4.87	
7 Current ratio	1.5 - 2:1	1.79	2.14	1.97	2.00	2.12	1.68	2.09	1.92	1.88	2.07	
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%	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%	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%	8.9%	11.4%	
11 Electricity distribution losses	7% - 10%	5.8%	7.6%	6.7%	11.4%	12.0%	13.5%	13.0%	13.5%	13.4%	12.8%	
12 Water distribution losses	15% - 30%	5.77%	Annual Ratio									
13 Revenue growth %	CPI	39.19%	Annual Ratio									
14 Revenue growth % excl capital grants	>5%	11.82%	Annual Ratio									
15 Creditors payment period	30 days	4.04%	132	50	30	65	63	49	62	66	63	
16 Irregular, fruitless and wasteful unauthorised exp.	0%	2.49%	Annual Ratio									
17 Remuneration as % of total operating expenditure	25% - 40%	31.3%	39.5%	33.7%	32.6%	31.9%	34.6%	36.0%	34.3%	34.2%	33.7%	
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%	7.1%	8.0%	
19 Capital budget implementation indicator	95% - 100%	73.1%	0.0%	1.2%	10.2%	24.6%	32.5%	32.9%	28.9%	27.8%	37.0%	
20 Operating expenditure budget implementation indicator	95% - 100%	89.7%	71.9%	84.2%	87.0%	89.6%	92.2%	88.4%	92.1%	90.4%	90.4%	
21 Operating revenue budget implementation indicator	95% - 100%	97.7%	160.0%	120.6%	107.7%	103.2%	97.7%	106.1%	103.1%	101.9%	101.9%	
22 Billed revenue budget implementation indicator	95% - 100%	100.3%	126.5%	115.3%	109.4%	107.0%	104.2%	102.6%	102.9%	100.2%	100.2%	

**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 4.87 and the current ratio moving to 2.07:1, which is above the norm.

### 1.3.3 Compliance in terms of Municipal Debt Relief

#### 1.3.3.1 Municipality Compliance Self-Assessment

Annexure A2 - Monthly		Notes/Comments
 <p><b>National Treasury</b>  <b>Municipal Debt Relief</b>  <b>MFMA Circular No. 124</b>  <b>Municipal Finance Management Act No. 56 of 2003</b></p>		
<p><b>Municipality Self-Assessment</b></p>		
<p><b>Certificate of Compliance: Municipal Debt Relief Conditions for Application</b></p>		
<p>Period</p>	<p>Mar'26</p>	
<p>National Financial Year</p>	<p>2025/26</p>	
<p>Demarcation Code of Municipality being assessed</p>	<p>WC012</p>	
<p>District</p>	<p>West Coast</p>	
<p>Demarcation Description</p>	<p>Cederberg</p>	
<p>I, Mr G.F. Matthyse, 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>		
<p><b>Municipal Debt Relief Conditions (Monthly reporting)</b> <span style="float: right;">Choose from drop down list</span></p>		
<p>6.3 + Condition 6.12</p>	<p>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).</p>	
1	<p>6.12.2 - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?  <i>Note - refer condition 6.12.2</i></p>	<p>Yes</p>
2	<p>6.12.2 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://go.muniupload.treasury.gov.za/">https://go.muniupload.treasury.gov.za/</a>?</p>	<p>Yes</p>
3	<p>6.12.2 - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?</p>	<p>Yes</p>
4	<p>6.3.1 - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?  <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and/ or subsequent current account(s)) up to the date of approval of the application.</i></p>	<p>Yes</p>
5	<p>6.3.3 - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://go.muniupload.treasury.gov.za/">https://go.muniupload.treasury.gov.za/</a>?</p>	<p>Yes</p>
6	<p>6.3.4 - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?</p>	<p>Yes</p>
7	<p>6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)</p>	<p>2025/26 Main Adjustment MTREF</p>
8	<p>6.4.1 - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/funding.aspx</a>?</p>	<p>Yes</p>
9	<p>6.4.1 - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?</p>	<p>Yes</p>
10	<p>6.4.1 - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?  <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 percent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection level should align to 40 percent 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 real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i></p>	<p>Yes</p>
11	<p>6.4.2 - If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?  <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>	<p>N/A - the MTREF is funded</p>
12	<p>6.4.2 - If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?  <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i></p>	<p>N/A</p>
13	<p>6.4.2 - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc)?</p>	<p>Yes</p>
14	<p>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?</p>	<p>Yes</p>
15	<p>6.6 Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:          6.6.1 - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?</p>	<p>Yes</p>
16	<p>6.6.2 - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?</p>	<p>Yes</p>
17	<p>6.6.3 - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i></p>	<p>No</p>

18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	Yes	Indigents are limited to the National Limit for FBS of 6kI and 50kWh. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.
	6.6	Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
	6.7	Maintain a minimum average quarterly collection of property rates and services charges		
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? <i>Note – although the norm and standard 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 from adhering to this norm.</i>	Yes	The monthly collection rate is 104% for February in March, the cumulative collection rate is 97.97%.
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :		
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	6.7.1 = Yes	
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes	
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	6.7.1 = Yes	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes	The municipality replaces all prepaid electricity meters (by virtue of damage or theft) with smart meters. Water meters are however still conventional. A smart-meter project will start to replace the conventional meters at indigent households. The municipality will spend the PTF grant allocations for both water and electricity by June 2025, however, the installation will only commence with the implementation of the smart-meter project funded by NT. The project approved R66m for the replacement of all pre-paid electricity meters to smart-prepaid meters. The project phase 1 was completed with the installation of 5000 single phase meters.
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes	
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	
	6.8	Municipality's Completeness of the revenue base –		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	The audit was done for verification of variance between the VR roll and billing system, and the municipality is currently billing the properties on monthly basis, except those that were billed once in July 2025, which is the main cause of the variances. The variance emanate from once-off billing because the NT tool does not recognise the once-off billing and rebates the municipality sales to different customers.
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note – monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Na	
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	Yes	
	6.9	Monitor and report on implementation –		
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes	
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	No FRP	
	6.10	<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i> Provincial Treasury Note – Provincial Treasury certification of municipal compliance – in terms of section 5 and 24 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:		
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the PTF failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	No	
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124 condition 6.2 (limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	No	
	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 (LGS) 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.6(3).</i>		



### 1.3.3.4 Collection Rate Information

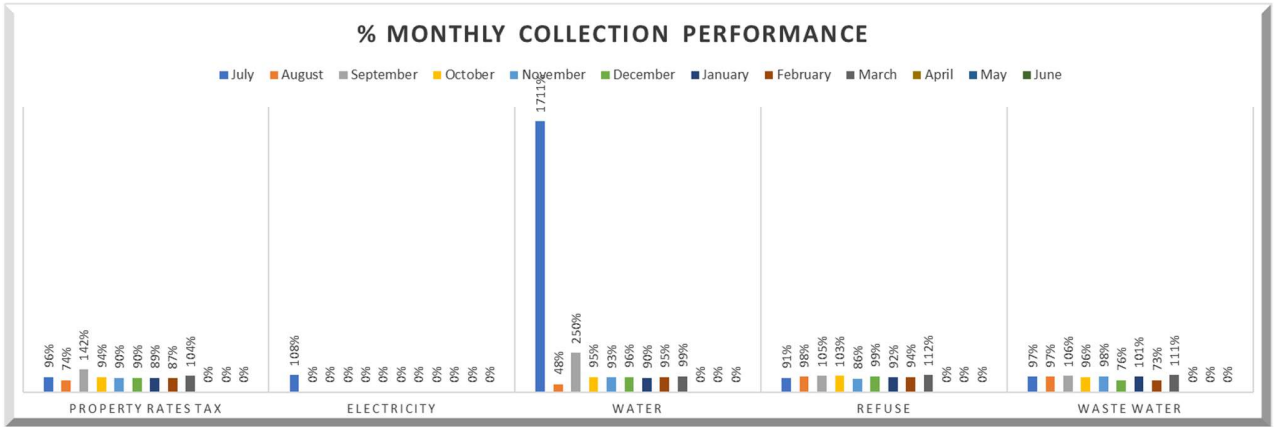


Figure 7: Monthly Collection Performance per service

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Municipal Details				
		Western Cape		Municipality	Period Monitored	No. Of Wards
		Code	District			
		WC0rz		Cederberg	2003	6

Collection Rate Assessment																				
Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2	Summary - Quarter 3				Q3	Summary - Quarter 4				Q4
	Billing	Collection	R/E Billing not collected	% Collection		Billing	Collection	R/E Billing not collected	% Collection		Billing	Collection	R/E Billing not collected	% Collection		Billing	Collection	R/E Billing not collected	% Collection	
1. Collection for whole demarcation	68 558 070	73 373 640	(4 814 970)	107%	107%	61 524 640	56 222 538	5 312 052	91%	91%	61 525 268	57 515 389	4 619 909	93%	93%	-	-	-	#DIV/0!	
2. Collection excl. Eskom supplied areas	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	
3. Collection: Property Rates	22 954 048	26 912 627	(3 957 679)	117%	117%	19 005 691	17 947 521	1 058 070	94%	94%	18 632 219	17 760 520	1 071 696	94%	94%	-	-	-	#DIV/0!	
4. Total average collection: Electricity (Municipal supplied areas)	30 086 247	31 951 693	(1 865 358)	103%	103%	23 303 023	22 430 791	992 232	96%	96%	22 726 168	22 682 795	43 422	100%	100%	-	-	-	#DIV/0!	
5. Total average collection: Water	5 153 802	7 745 589	(2 591 687)	150%	150%	8 787 171	7 789 950	997 218	89%	89%	10 669 246	9 388 842	686 404	87%	87%	-	-	-	#DIV/0!	
6. Total average collection: Wastewater	4 959 800	3 745 800	305 000	92%	92%	3 960 228	3 614 820	375 409	91%	91%	3 940 789	3 566 960	274 130	89%	89%	-	-	-	#DIV/0!	
7. Total average collection: Refuse	3 729 188	3 288 483	460 704	88%	88%	3 780 348	3 270 691	509 718	87%	87%	3 632 714	3 276 638	376 075	90%	90%	-	-	-	#DIV/0!	
8. Total average collection: Interest	2 603 070	1 540 618	1 062 452	60%	60%	2 610 978	1 187 023	1 416 058	45%	45%	2 420 222	855 914	1 588 288	35%	35%	-	-	-	#DIV/0!	

Figure 8: Collection Rate per Quarter

Collection Rate Assessment						
Total Aggregate Collection			9.March - Reporting for February in March			
			Billing For February	Collection in March	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary		20 903 421	21 747 623	548 804	104%
2.Collection excl Eskom supplied areas			-	-	-	#DIV/0!
3.Collection: <b>Property Rates</b>			6 250 269	6 173 172	77 097	99%
4.Total average collection: <b>Electricity</b> (Municipal supplied areas)			8 177 944	9 122 982	0	112%
5.Total average collection: <b>Water</b>			3 296 565	3 664 871	0	111%
6.Total average collection: <b>Wastewater</b>			1 239 425	1 293 704	0	104%
7.Total average collection: <b>Refuse</b>			1 150 248	1 175 631	0	102%
8. 7.Total average collection: <b>Interest</b>			788 970	317 263	471 707	40%
Complete This Section			Quarter 3 Performance Per Ward			
			9.March			
Services	Electricity Supplier	Ward Name & Number	Billing For February	Collection for February in March	Rand Value of Billing not collected	% Collection
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	389 577	303 387	86 190	78%
Electricity			-	-	-	#DIV/0!
Water			4 613	10 227	0	222%
Refuse			2 901	2 901	-	100%
Waste Water			4 122	-	4 122	0%
Interest			50 602	2 411	48 191	5%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	910 609	1 037 576	0	114%
Electricity			2 839 313	3 106 817	0	109%
Water			600 926	764 471	0	127%
Refuse			218 186	278 806	0	128%
Waste Water			296 007	340 125	0	115%
Interest			67 931	36 285	31 645	53%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 688 663	1 810 443	0	107%
Electricity			4 123 366	4 807 744	0	117%
Water			1 248 098	1 566 011	0	125%
Refuse			455 536	445 319	10 217	98%
Waste Water			526 473	560 870	0	107%
Interest			180 166	141 709	38 457	79%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	869 370	812 188	57 182	93%
Electricity			435 344	357 572	77 772	82%
Water			709 484	396 148	313 336	56%
Refuse			193 702	167 908	25 795	87%
Waste Water			156 002	121 818	34 183	78%
Interest			238 446	62 385	176 061	26%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 581 456	1 533 187	48 269	97%
Electricity			777 824	849 910	0	109%
Water			725 151	926 637	0	128%
Refuse			268 178	276 720	0	103%
Waste Water			246 123	257 634	0	105%
Interest			152 245	60 418	91 826	40%
Property Rates Tax	Eskom supplied	Ward 6	810 593	676 391	134 202	83%
Electricity			2 098	939	1 159	45%
Water			8 292	1 378	6 915	17%
Refuse			11 744	3 977	7 767	34%
Waste Water			10 700	13 257	0	124%
Interest			99 581	14 054	85 526	14%

**Figure 9: Monthly Collection**

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.

### 1.3.3.5 Indigent Information

Description		Ref	As Per Debt Relief Application		2025/2026 - Monthly Monitoring															
			Current Year - 2025/2026		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
<b>Indigent Household service targets</b>		1																		
<b>Water:</b> (Include All Indigent households also in Eskom supplied areas)																				
Indigent HH's with piped water inside dwelling								1 629	1 960	2 032	2 225					2 394	2 457			
Indigent HH's with piped water inside yard (but not in dwelling)		2																		
Indigent HH's using public tap (at least min service level)		3						1 629	1 960	2 032	2 225					2 394	2 457			
Indigent HH's with other water supply (at least min service level)		4																		
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>								1 629	1 960	2 032	2 225					2 394	2 457			
Indigent HH's using public tap (< min service level)		3																		
Indigent HH's with other water supply (< min service level)		4																		
Indigent HH's with No water supply		5																		
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>																				
<b>Total number of registered indigent households</b>		5						1 629	1 960	2 032	2 225					2 394	2 457			
<b>Status of Water meters:</b>																				
Number of indigent HH's with prepaid Water																				
Number of indigent HH's with conventional metered Water								1 448	1 773	1 790	2 018					2 248	2 284			
Number of indigent HH's NOT metered currently - Water																				
Number of indigent HH's with NO Water supply - No metering		10																		
<b>Total number of registered indigent households</b>		10						1 448	1 773	1 790	2 018					2 248	2 284			
<b>Status of unlimited supply of Water:</b>																				
Number of indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month																				
Number of indigent HH's NOT metered currently receiving unlimited supply - Water																				
<b>Total number of registered indigent households receiving unlimited supply - Water</b>																				
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres		11																		
<b>Energy:</b> (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)																				
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>								2	2	2	2				2	2				
Indigent HH's with Electricity (< min service level)								984	1 578	2 198	2 487				2 323	2 347				
Indigent HH's with other energy sources																				
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>								986	1 580	2 200	2 489				2 325	2 349				
<b>Total number of registered indigent households</b>		5						986	1 580	2 200	2 489				2 325	2 349				
<b>Status of Electricity meters:</b>																				
Number of indigent HH's with prepaid Electricity								984	1 578	2 198	2 487				2 323	2 347				
Number of indigent HH's with conventional metered Electricity								2			2				2	2				
Number of indigent HH's NOT metered currently - Electricity																				
Number of indigent HH's with other energy sources - No metering																				
<b>Total number of registered indigent households</b>		12						986	1 578	2 198	2 489				2 325	2 349				
<b>Status of unlimited supply of Electricity:</b>																				
Number of indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																				
Number of indigent HH's NOT metered currently receiving unlimited supply - Electricity																				
<b>Total number of registered indigent households receiving unlimited supply - Electricity</b>																				
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh		13																		
<b>Number of ALL Households receiving Free Basic Service (including registered indigent Households)</b>		7						1 448	1 773	1 790	2 018				2 248	2 284				
Water (6 kilolitres per household per month)								984	1 578	2 198	2 487				2 323	2 347				
Electricity/other energy (50kwh per household per month)																				
<b>Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)</b>																				
Water (6 kilolitres per household per month)																				
Electricity/other energy (50kwh per household per month)																				
<b>Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)</b>																				
Water (6 kilolitres per household per month)																				
Electricity/other energy (50kwh per household per month)																				
<b>Total cost of FBS Water and Electricity provided to ALL Households</b>		8																		
<b>Highest level of free service provided per household (ALL Households)</b>																				
Property rates (R value threshold)								6	6	6	6				6	6				
Water (kilolitres per household per month)																				
Sanitation (kilolitres per household per month)								245	245	245	245				245	245				
Sanitation (Rands per household per month)								50	50	50	50				50	50				
Electricity (kwh per household per month)								240	240	240	240				240	240				
Refuse (average litres per week)																				
<b>Revenue cost of subsidised services provided for ALL Households (R'000)</b>		9																		
<b>Residential Category:</b> Property rates (tariff adjustment)   impermissible values per section 17 of MPRA		14(a)																		
<b>PSI Category:</b> Property rates (tariff adjustment)   impermissible values per section 17 of MPRA		14(b)																		
Additional Subsidies Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																				
Water (in excess of 6 kilolitres per indigent household per month)		15																		
Sanitation (in excess of free sanitation service to indigent households)		16																		
Electricity/other energy (in excess of 50 kwh per indigent household per month)																				
Refuse (in excess of one removal a week for indigent households)																				
Municipal Housing - rental rebates		6																		
Housing - top shudare subsidies																				
Other																				
<b>Total revenue cost of subsidised services provided</b>																				

Figure 10: Indigents information per month

### 1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2025/2026					
Reconciliation Period	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	6 244	6 244	-	3 176 575 000.00	3 176 575 000.00	-
Industrial	5	5	-	4 617 000.00	4 617 000.00	-
Business and Commercial	631	631	-	1 117 176 000.00	1 117 176 000.00	-
Agricultural	1525	1525	-	4 477 421 000.00	4 477 421 000.00	-
Mining	-	-	-	-	-	-
State Owned for Public Purpose	46	46	-	284 347 000.00	284 347 000.00	-
PSI	728	728	-	80 567 000.00	80 567 000.00	-
PBO	15	15	-	17 380 000.00	17 380 000.00	-
Multi Use	-	-	-	-	-	-
Vacant	1261	1261	-	257 816 000.00	257 816 000.00	-
POW	39	39	-	76 763 000.00	76 763 000.00	-
Municipal	30	30	-	5 910 000.00	5 910 000.00	-
Other	164	164	-	129 579 000.00	129 579 000.00	-
	10 688	10 688	-	9 628 151 000.00	9 628 151 000.00	-
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	2 997 552	3 040 783	43 230	8 992 657.36	9 122 347.50	129 690.14
Industrial	7 515	7 515	0	22 545.11	22 545.12	0.01
Business and Commercial	18 18 414	1585 819	232 596	5 455 243.02	4 757 456.34	697 786.68
Agricultural	1409 279	1097 809	311470	4 227 838.36	3 293 427.72	934 410.64
Mining	-	-	-	-	-	-
State Owned for Public Purpose	462 828	404 368	58 460	1388 484.88	1213 104.69	175 380.19
PSI	17 751	19 345	1593	53 253.20	58 033.62	4 780.42
PBO	5 470	3 210	2 260	16 411.20	9 631.47	6 779.73
Multi Use	-	-	-	-	-	-
Vacant	324 593	171090	153 503	973 779.41	513 269.85	460 509.56
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	227	227	-	679.86	679.86
Total	R7 043 404.18	R6 329 712.15	R7 13 692.03	21 130 212.54	18 989 136.45	2 141 076.09

**Figure 11: Property Rates Reconciliation**

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

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

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

Action Plan -												
Ref	Focus Area	Item	Details	Responsible Official	Targeted Date	Remedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining
1			The recent test provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	NT	30/06/2026	NT should assist on this matter	In Progress	To report to NT	Act num 279000	In Place and Archived	2026/04/16	#VALUE!
2	rates		Most of the properties will not be billed by the municipality on monthly basis, due to once off billing done at the beginning of the year	Revenue		No action required	Completed	Once off billing done	Billing report	In Place and Archived	2026/04/16	-46128
1			The recent test do not provide the rebates offered to different consumers as per the policy.	NT	30/06/2026	Take done as per the new test, by including all the rebates offered	In Progress	The rebates offered will be captured as per new test	Billing Report	In Place and Archived	2026/04/16	#VALUE!
4											2026/04/16	-46128
5											2026/04/16	-46128
6											2026/04/16	-46128
5											2026/04/16	-46128
6											2026/04/16	-46128
5											2026/04/16	-46128
6											2026/04/16	-46128
Intervention /Assistance Required												
Ref	Focus Area	Item	Details of Assistance Required	Responsible Official	Targeted Date	Details of Assistance Provided	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	Indigent customers		The recent test provides 100% rebates to indigent customers, while the municipality provides a certain percentage per each different indigent customer.	NT	30/06/2026	municipality to capture the rebates offered to the customers.	In Progress	NT to assist	customer with Act num 179785	Not Yet Started	2026/04/16	#VALUE!
2							Pending Activity			Select From Drop Down	2026/04/16	-46128
Long Term Goal /Planned Deliverables / Key Achievements Mapping Dashboard												
Ref	IFA	Details	Comments									
1	Primary Keys in the Approved GV and the System Generated GV	GPS, PSG Coordinates are the ideal -Where these are not feasible then an internally generated Property ID unique to each Property Must be used in the Approved GV and System										
2	Properties Under The Name of the Municipality	Properties In Registered in the Name of the Municipality Must be categorised as Municipal in the Approved GV										
3	Property Categories - Approved GV	The Approved GV must Provide only those Property Categories That are Defined in the MPMA										
4	Property Categories- Municipal System	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

<b>Payment per mSCOA Data String M09</b>						
<b>Payment per mSCOA Data Strings</b>				<b>12 233 750.27</b>		
<b>Account No:</b>	<b>Billing date</b>	<b>Due Date</b>	<b>Payment date</b>	<b>Invoice</b>	<b>Month</b>	<b>Month end 14 April 2026</b>
6627012482	16-02-2026	18-03-2026	17-03-2026	1 927 398.54	M08	M09 String
6779486465	16-02-2026	18-03-2026	17-03-2026	4 099 097.29	M08	M09 String
8260124924	16-02-2026	18-03-2026	17-03-2026	756 364.23	M08	M09 String
9571810478	16-02-2026	18-03-2026	17-03-2026	4 867 750.67	M08	M09 String
5633644454	20-02-2026	23-03-2026	20-03-2026	563 543.96	M08	M09 String
9003055662	19-02-2026	22-03-2026	20-03-2026	3 154.32	M08	M09 String
7486207260	06-03-2026	31-03-2026	30-03-2026	3 168.14	M09	M09 String
5421499776	06-03-2026	31-03-2026	30-03-2026	10 244.96	M09	M09 String
9003055662	09-03-2026	08-04-2026	07-04-2026	3 028.16	M09	M09 String
				<b>12 233 750.27</b>		
<b>Difference</b>				<b>-</b>		
<b>Account No:</b>	<b>Billing date</b>	<b>Due Date</b>	<b>Payment date</b>	<b>Invoice</b>	<b>Month</b>	<b>Month end 14 April 2026</b>
9251775291	10-02-2026	13-03-2026	12-03-2026	173 268.80	M08	Internal Usage not included in string
8287424551	11-02-2026	13-03-2026	12-03-2026	228 415.77	M08	Internal Usage not included in string
5377939292	23-02-2026	25-03-2026	20-03-2026	6 839.06	M08	Internal Usage not included in string
9581081208	19-02-2026	16-03-2026	12-03-2026	2 981.82	M08	Internal Usage not included in string
6897791850	19-02-2026	16-03-2026	12-03-2026	1 835.58	M08	Internal Usage not included in string
8926469644	19-02-2026	16-03-2026	12-03-2026	13 293.70	M08	Internal Usage not included in string
9792412008	25-02-2026	23-03-2026	20-03-2026	68 964.82	M08	Internal Usage not included in string
7460413421	05-02-2026	02-03-2026	26-02-2026	1 854.83	M08	Internal Usage not included in string
9622581180	26-02-2026	23-03-2026	20-03-2026	10 077.83	M08	Internal Usage not included in string
6983620040	23-02-2026	25-03-2026	20-03-2026	27 086.84	M08	Internal Usage not included in string
5710236842	16-02-2026	18-03-2026	17-03-2026	73 930.74	M08	Internal Usage not included in string
6829354180	19-02-2026	16-03-2026	12-03-2026	26 036.49	M08	Internal Usage not included in string
9251775291	10-03-2026	09-04-2026	07-04-2026	161 466.27	M09	Internal Usage not included in string
8287424551	11-03-2026	10-04-2026	07-04-2026	214 526.53	M09	Internal Usage not included in string
9581081208	19-03-2026	13-04-2026	09-04-2026	2 879.00	M09	Internal Usage not included in string
6897791850	19-03-2026	13-04-2026	09-04-2026	1 772.29	M09	Internal Usage not included in string
8926469644	19-03-2026	13-04-2026	09-04-2026	40 227.36	M09	Internal Usage not included in string
9792412008	19-03-2026	13-04-2026	09-04-2026	47 139.48	M09	Internal Usage not included in string
7460413421	06-03-2026	31-03-2026	30-03-2026	1 898.88	M09	Internal Usage not included in string
5710236842	16-03-2026	15-04-2026	09-04-2026	67 450.18	M09	Internal Usage not included in string
6829354180	20-03-2026	14-04-2026	09-04-2026	6 989.68	M09	Internal Usage not included in string
8774598833	11-03-2026	10-04-2026	07-04-2026	2 402.20	M09	Internal Usage not included in string

The table above indicates the Bulk Current Account Reconciliation statement for March 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	23-07-2025	22-08-2025	21-08-2025	1 416 832.83	2 833 665.66	-		M01	M03 String
			Provision				1 416 832.83					
2	6779486465	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 263 663.99	6 527 327.99	-		M01	M03 String
			Provision				3 263 663.99					
3	6260124924	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2024	512 052.21	1 024 104.42	-		M01	M03 String
			Provision				512 052.21					
4	9571810478	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 479 956.94	6 959 913.88	-		M01	M03 String
			Provision				3 479 956.94					
5	5633644454	Eskom	Bulk Purchases	23-07-2025	22-08-2025	21-08-2025	316 772.19	633 544.38	-		M01	M03 String
			Provision				316 772.19					
6	5001886097	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	104.17	1 406.25	-		M01	M02 String
			Provision				1 302.08					
7	7039295180	Eskom	Bulk Purchases									Account closed
8	9871219263	Eskom	Bulk Purchases									Account closed
9	9251775291	Eskom	Bulk Purchases	10-07-2025	10-08-2025	07-08-2025	48 051.07	160 170.23	-		M01	M02 String
			Provision				112 119.16					
10	8287424551	Eskom	Bulk Purchases	15-07-2025	14-08-2025	07-08-2025	110 074.21	366 914.04	-		M01	Internal Usage not included in string
			Provision				289 839.83					
11	5377939292	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 243.43	6 486.87	-		M01	M02 String
			Provision				3 243.44					
12	9003055662	Eskom	Bulk Purchases	16-07-2025	15-08-2025		-8 770.02		-8 770.02		M01	M02 String
			Provision				1 136.68					
13	9581081208	Eskom	Bulk Purchases	17-07-2025	12-08-2025	07-08-2025	1 336.68	2 673.36	-		M01	M02 String
			Provision				1 336.68					
14	689791850	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	1 394.17	2 439.80	-		M01	M02 String
			Provision				1 045.63					
15	8926469644	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	7 681.74	13 443.05	-		M01	M02 String
			Provision				5 761.31					
16	7486207260	Eskom	Bulk Purchases	04-07-2025	29-07-2025		-10 729.92		-10 729.92		M01	Account in credit
			Provision				28 912.07					
17	9792412008	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	23 491.05	52 403.12	-		M01	Internal Usage not included in string
			Provision				23 491.05					
18	7460413421	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	237.84	3 210.88	-		M01	M02 String
			Provision				2 973.04					
19	9622581180	Eskom	Bulk Purchases	25-07-2025	19-08-2025	14-08-2025	8 235.42	10 741.85	-		M01	M02 String
			Provision				2 506.43					
20	6983620040	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	8 186.38	17 633.29	-		M01	M02 String
			Provision				8 186.38					
21	5710236842	Eskom	Bulk Purchases	16-07-2025	15-08-2025	14-08-2025	42 924.96	85 849.93	-		M01	Internal Usage not included in string
			Provision				42 924.97					
22	6820354180	Eskom	Bulk Purchases	18-07-2025	12-08-2025	07-08-2025	14 688.73	25 670.27	-		M01	M02 String
			Provision				11 001.54					
23	5421499776	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	641.63	9 303.64	-		M01	M02 String
			Provision				8 662.01					
24	8774598833	Eskom	Bulk Purchases	29-07-2025	28-08-2025	21-08-2025	1 780.46	4 275.40	-		M01	M03 String
			Provision				2 494.94					
			Provision				9 473 187.16					
							16 721 678.37	16 741 178.31				

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	mSCOA	Month	Comment
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	16-09-2025	7 050 888.60	7 050 888.60	-		M02	M03 String
3	6260124924	Eskom	Bulk Purchases	18-08-2025	17-09-2025	16-09-2025	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	23-09-2025	686 806.90	686 806.90	-		M02	M03 String
6	5001886097	Eskom	Bulk Purchases	06-08-2025	01-09-2025		-	-	-		M02	M02 String
7	7039295180	Eskom	Bulk Purchases									Account closed
8	9871219263	Eskom	Bulk Purchases									Account closed
9	9251775291	Eskom	Bulk Purchases	11-08-2025	10-09-2025	04-09-2025	159 217.47	159 217.47	-		M02	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	14-08-2025	13-09-2025	12-09-2025	3 710.87	3 710.87	-		M02	M02 String
13	9581081208	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-08-2025	3 701.57	3 701.57	-		M02	M02 String
14	689791850	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	38 952.66	38 952.66	-		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	9622581180	Eskom	Bulk Purchases	27-08-2025	22-09-2025	18-09-2025	11 466.90	11 466.90	-		M02	M02 String
20	6983620040	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	18 988.23	18 988.23	-		M02	M02 String
21	5710236842	Eskom	Bulk Purchases	18-08-2025	17-09-2025	12-09-2025	85 215.03	85 215.03	-		M02	Internal Usage not included in string
22	6820354180	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	26 630.44	26 630.44	-		M02	M02 String
23	5421499776	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	10 586.91	10 586.91	-		M02	M02 String
24	8774598833	Eskom	Bulk Purchases	02-09-2025	02-10-2025	04-09-2025	2 616.55	2 616.55	-		M02	M03 String
							19 302 064.60	19 309 398.57	-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	mSCOA	Month	Comment
1	6627012482	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	2 555 227.82	2 555 227.82	-		M03	M04 String
2	6779486465	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	5 652 007.38	5 652 007.38	-		M03	M04 String
3	6260124924	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	815 868.80	815 868.80	-		M03	M04 String
4	9571810478	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	5 824 271.20	5 824 271.20	-		M03	M04 String
5	5633644454	Eskom	Bulk Purchases	23-09-2025	23-10-2025	22-10-2025	573 334.50	573 334.50	-		M03	M04 String
6	5001886097	Eskom	Bulk Purchases	04-09-2025	29-09-2025		-	-	-		M03	Internal Usage not included in string
7	7039295180	Eskom	Bulk Purchases									Account closed
8	9871219263	Eskom	Bulk Purchases									Account closed
9	9251775291	Eskom	Bulk Purchases	10-09-2025	10-10-2025	07-10-2025	154 006.49	154 006.49	-		M03	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	11-09-2025	11-10-2025	07-10-2025	376 568.51	376 568.51	-		M03	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	17-09-2025	17-10-2025	14-10-2025	6 839.06	6 839.06	-		M03	Internal Usage not included in string
12	9003055662	Eskom	Bulk Purchases	03-10-2025	03-11-2025	08-10-2025	2 933.88	2 933.88	-		M03	M03 String
13	9581081208	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	2 981.82	2 981.82	-		M03	Internal Usage not included in string
14	689791850	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	1 898.88	1 898.88	-		M03	Internal Usage not included in string
15	8926469644	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	10 996.15	10 996.15	-		M03	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	04-09-2025	29-09-2025		-4 288.04		-4 288.04		M03	Account in credit
17	9792412008	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	53 865.36	53 865.36	-		M03	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	04-09-2025	29-09-2025	25-09-2025	1 772.29	1 772.29				

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:										
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month
1	6627012482	Eskom	Bulk Purchases	17-10-2025	17-11-2025	13-11-2025	2 024 717.74	2 024 717.74	-	M04
2	6779486465	Eskom	Bulk Purchases	17-10-2025	17-11-2025	13-11-2025	4 175 853.62	4 175 853.62	-	M04
3	6260124924	Eskom	Bulk Purchases	17-10-2025	17-11-2025	13-11-2025	694 453.95	694 453.95	-	M04
4	9571810478	Eskom	Bulk Purchases	17-10-2025	17-11-2025	13-11-2025	4 409 980.03	4 409 980.03	-	M04
5	963964454	Eskom	Bulk Purchases	22-10-2025	21-11-2025	19-11-2025	439 806.47	439 806.47	-	M04
6	5001886097	Eskom	Bulk Purchases	06-10-2025	31-10-2025					M04
7	7039295180	Eskom	Bulk Purchases				Account closed			Account closed
8	9871219263	Eskom	Bulk Purchases				Account closed			Account closed
9	9251775291	Eskom	Bulk Purchases	10-10-2025	10-11-2025	06-11-2025	134 693.60	134 693.60	-	M04
10	8287424551	Eskom	Bulk Purchases	15-10-2025	14-11-2025	13-11-2025	274 502.76	274 502.76	-	M04
11	5377939292	Eskom	Bulk Purchases	22-10-2025	21-11-2025	19-11-2025	6 822.15	6 822.15	-	M04
12	9003956862	Eskom	Bulk Purchases	09-10-2025	07-11-2025	08-11-2025	2 901.98	2 901.98	-	M04
13	9581081208	Eskom	Bulk Purchases	26-10-2025	20-11-2025	19-11-2025	3 084.65	3 084.65	-	M04
14	8997791850	Eskom	Bulk Purchases	20-10-2025	14-11-2025	13-11-2025	1 835.58	1 835.58	-	M04
15	8926469644	Eskom	Bulk Purchases	20-10-2025	14-11-2025	13-11-2025	13 756.89	13 756.89	-	M04
16	7486207260	Eskom	Bulk Purchases	06-10-2025	31-10-2025		1 014.30		-1 014.30	M04
17	9792412008	Eskom	Bulk Purchases	20-10-2025	14-11-2025	13-11-2025	59 865.36	59 865.36	-	M04
18	7460413421	Eskom	Bulk Purchases	06-10-2025	31-10-2025	30-10-2025	1 962.18	1 962.18	-	M04
19	9622581180	Eskom	Bulk Purchases	27-10-2025	21-11-2025	19-11-2025	4 682.52	4 682.52	-	M04
20	6983620040	Eskom	Bulk Purchases	16-10-2025	15-11-2025	13-11-2025	18 152.94	18 152.94	-	M04
21	571023842	Eskom	Bulk Purchases	16-10-2025	15-11-2025	13-11-2025	69 497.54	69 497.54	-	M04
22	6829354180	Eskom	Bulk Purchases	20-10-2025	14-11-2025	13-11-2025	17 425.83	17 425.83	-	M04
23	5421499776	Eskom	Bulk Purchases	06-10-2025	31-10-2025	30-10-2025	9 872.68	9 872.68	-	M04
24	8774598833	Eskom	Bulk Purchases	17-10-2025	17-11-2025	13-11-2025	3 784.66	3 784.66	-	M04
							12 330 618.43	12 331 632.73	-1 014.30	
Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:										
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month
1	6627012482	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	2 030 890.58	2 030 890.58	-	M05
2	6779486465	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	3 909 349.96	3 909 349.96	-	M05
3	6260124924	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	6 839.06	6 839.06	-	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	963964454	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			Account closed
8	9871219263	Eskom	Bulk Purchases				Account closed			Account closed
9	9251775291	Eskom	Bulk Purchases	10-11-2025	10-12-2025	04-12-2025	144 437.76	144 437.76	-	M05
10	8287424551	Eskom	Bulk Purchases	11-11-2025	11-12-2025	04-12-2025	277 738.58	277 738.58	-	M05
11	5377939292	Eskom	Bulk Purchases	18-11-2025	18-12-2025	17-12-2025	6 839.06	6 839.06	-	M05
12	9003956862	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	8997791850	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	2 088.77	2 088.77	-	M05
15	8926469644	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	15 130.88	15 130.88	-	M05
16	7486207260	Eskom	Bulk Purchases	06-11-2025	01-12-2025	27-11-2025	2 088.77	2 088.77	-	M05
17	9792412008	Eskom	Bulk Purchases	26-11-2025	22-12-2025	17-12-2025	59 254.72	59 254.72	-	M05
18	7460413421	Eskom	Bulk Purchases	06-11-2025	01-12-2025	27-11-2025	2 088.77	2 088.77	-	M05
19	9622581180	Eskom	Bulk Purchases	27-11-2025	22-12-2025	04-12-2025	11 466.90	11 466.90	-	M05
20	6983620040	Eskom	Bulk Purchases	19-11-2025	19-12-2025	17-12-2025	23 046.23	23 046.23	-	M05
21	571023842	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	12 935 423.74	-	
Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:										
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month
1	6627012482	Eskom	Bulk Purchases	17-12-2025	16-01-2026	14-01-2026	1 995 654.31	1 995 654.31	-	M06
2	6779486465	Eskom	Bulk Purchases	17-12-2025	16-01-2026	14-01-2026	3 945 654.67	3 945 654.67	-	M06
3	6260124924	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	963964454	Eskom	Bulk Purchases	22-12-2025	21-01-2026	20-01-2026	530 932.31	530 932.31	-	M06
6	5001886097	Eskom	Bulk Purchases				Account closed			Account closed
7	7039295180	Eskom	Bulk Purchases				Account closed			Account closed
8	9871219263	Eskom	Bulk Purchases				Account closed			Account closed
9	9251775291	Eskom	Bulk Purchases	10-12-2025	09-01-2026	17-12-2025	186 004.27	186 004.27	-	M06
10	8287424551	Eskom	Bulk Purchases	11-12-2025	09-01-2026	09-01-2026	299 892.07	299 892.07	-	M06
11	5377939292	Eskom	Bulk Purchases	24-12-2025	23-01-2026	20-01-2026	6 822.15	6 822.15	-	M06
12	9003956862	Eskom	Bulk Purchases	01-12-2025	09-01-2026	06-01-2026	3 098.15	3 098.15	-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	8997791850	Eskom	Bulk Purchases	25-12-2025	19-01-2026	14-01-2026	13 293.70	13 293.70	-	M06
15	8926469644	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	9792412008	Eskom	Bulk Purchases	18-12-2025	12-01-2026	09-01-2026	22 562.43	22 562.43	-	M06
18	7460413421	Eskom	Bulk Purchases	10-12-2025	05-01-2026	19-01-2026	1 722.29	1 722.29	-	M06
19	9622581180	Eskom	Bulk Purchases	01-01-2026	26-01-2026	29-01-2026	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	571023842	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	26 038.49	26 038.49	-	M06
23	5421499776	Eskom	Bulk Purchases	10-12-2025	05-01-2026	17-12-2025	2 035.64	2 035.64	-	M06
24	8774598833	Eskom	Bulk Purchases	18-12-2025	17-01-2026	14-01-2026	3 658.04	3 658.04	-	M06
							12 929 458.24	12 932 361.22	-2 901.98	
Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:										
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month
1	6627012482	Eskom	Bulk Purchases	16-01-2026	16-02-2026	12-02-2026	2 246 913.85	2 246 913.85	-	M07
2	6779486465	Eskom	Bulk Purchases	16-01-2026	16-02-2026	12-02-2026	3 726 612.13	3 726 612.13	-	M07
3	6260124924	Eskom	Bulk Purchases	22-01-2026	21-02-2026	20-02-2026	709 975.71	709 975.71	-	M07
4	9571810478	Eskom	Bulk Purchases	16-01-2026	16-02-2026	12-02-2026	4 377 622.37	4 377 622.37	-	M07
5	963964454	Eskom	Bulk Purchases	22-01-2026	21-02-2026	20-02-2026	615 814.83	615 814.83	-	M07
6	5001886097	Eskom	Bulk Purchases	07-01-2026	02-02-2026					M07
7	7039295180	Eskom	Bulk Purchases				Account closed			Account closed
8	9871219263	Eskom	Bulk Purchases				Account closed			Account closed
9	9251775291	Eskom	Bulk Purchases	10-01-2026	09-02-2026	04-02-2026	174 392.69	174 392.69	-	M07
10	8287424551	Eskom	Bulk Purchases	13-01-2026	12-02-2026	11-02-2026	258 588.01	258 588.01	-	M07
11	5377939292	Eskom	Bulk Purchases	22-01-2026	21-02-2026	20-02-2026	6 839.06	6 839.06	-	M07
12	9003956862	Eskom	Bulk Purchases	20-01-2026	19-02-2026	18-02-2026	1 268.18	1 268.18	-	M07
13	9581081208	Eskom	Bulk Purchases	27-01-2026	26-02-2026	20-02-2026	3 393.11	3 393.11	-	M07
14	8997791850	Eskom	Bulk Purchases	21-01-2026	16-02-2026	12-02-2026	2 088.77	2 088.77	-	M07
15	8926469644	Eskom	Bulk Purchases	21-01-2026	16-02-2026	12-02-2026	15 130.88	15 130.88	-	M07
16	7486207260	Eskom	Bulk Purchases	07-01-2026	02-02-2026	29-01-2026	3 590.55	3 590.55	-	M07
17	9792412008	Eskom	Bulk Purchases	21-01-2026	16-02-2026	12-02-2026	51 269.62	51 269.62	-	M07
18	7460413421	Eskom	Bulk Purchases	07-01-2026	02-02-2026	29-01-2026	2 152.06	2 152.06	-	M07
19	9622581180	Eskom	Bulk Purchases	28-01-2026	23-02-2026	20-02-2026	11 814.95	11 814.95	-	M07
20	6983620040	Eskom	Bulk Purchases	19-01-2026	18-02-2026	12-02-2026	30 875.09	30 875.09		

<b>Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:</b>											
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end
1	6627012482	Eskom	Bulk Purchases	16-02-2026	18-03-2026	17-03-2026	1 927 398.54	1 927 398.54	-	M08	M09 String
2	6779486465	Eskom	Bulk Purchases	16-02-2026	18-03-2026	17-03-2026	4 099 067.29	4 099 067.29	-	M08	M09 String
3	6260124924	Eskom	Bulk Purchases	16-02-2026	18-03-2026	17-03-2026	759 364.23	759 364.23	-	M08	M09 String
4	9571810478	Eskom	Bulk Purchases	16-02-2026	18-03-2026	17-03-2026	4 867 750.67	4 867 750.67	-	M08	M09 String
5	5633844454	Eskom	Bulk Purchases	20-02-2026	23-03-2026	20-03-2026	563 543.96	563 543.96	-	M08	M09 String
6	5001866097	Eskom	Bulk Purchases								
7	7039295180	Eskom	Bulk Purchases								
8	9871219263	Eskom	Bulk Purchases								
9	9251775291	Eskom	Bulk Purchases	10-02-2026	13-03-2026	12-03-2026	173 268.80	173 268.80	-	M08	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	11-02-2026	13-03-2026	12-03-2026	228 415.77	228 415.77	-	M08	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	23-02-2026	25-03-2026	23-03-2026	6 839.06	6 839.06	-	M08	Internal Usage not included in string
12	900355662	Eskom	Bulk Purchases	19-02-2026	22-03-2026	20-03-2026	3 154.32	3 154.32	-	M08	M09 String
13	9581081208	Eskom	Bulk Purchases	19-02-2026	16-03-2026	12-03-2026	2 981.82	2 981.82	-	M08	Internal Usage not included in string
14	6897791850	Eskom	Bulk Purchases	19-02-2026	16-03-2026	12-03-2026	1 835.58	1 835.58	-	M08	Internal Usage not included in string
15	9928469644	Eskom	Bulk Purchases	19-02-2026	16-03-2026	12-03-2026	13 293.70	13 293.70	-	M08	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	05-02-2026	02-03-2026	29-02-2026	3 062.53	3 062.53	-	M08	M09 String
17	9792412008	Eskom	Bulk Purchases	25-02-2026	23-03-2026	20-03-2026	68 964.82	68 964.82	-	M08	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	05-02-2026	02-03-2026	26-02-2026	1 854.83	1 854.83	-	M08	Internal Usage not included in string
19	962581180	Eskom	Bulk Purchases	26-02-2026	23-03-2026	20-03-2026	10 077.83	10 077.83	-	M08	Internal Usage not included in string
20	698362040	Eskom	Bulk Purchases	23-02-2026	25-03-2026	23-03-2026	27 088.84	27 088.84	-	M08	Internal Usage not included in string
21	5710236842	Eskom	Bulk Purchases	16-02-2026	18-03-2026	17-03-2026	73 930.74	73 930.74	-	M08	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases	16-02-2026	16-03-2026	12-03-2026	26 036.49	26 036.49	-	M08	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	05-02-2026	02-03-2026	26-02-2026	9 273.93	9 273.93	-	M08	M09 String
24	8774598833	Eskom	Bulk Purchases	19-02-2026	16-03-2026	26-02-2026	3 072.65	3 072.65	-	M08	Internal Usage not included in string
							12 867 304.40	12 867 304.40	-		
<b>Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:</b>											
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end
1	6627012482	Eskom	Bulk Purchases	17-03-2026	16-04-2026		1 816 819.45		1 816 819.45	M09	Not yet due at reporting date
2	6779486465	Eskom	Bulk Purchases	17-03-2026	16-04-2026		3 873 123.71		3 873 123.71	M09	Not yet due at reporting date
3	6260124924	Eskom	Bulk Purchases	17-03-2026	16-04-2026		735 211.38		735 211.38	M09	Not yet due at reporting date
4	9571810478	Eskom	Bulk Purchases	17-03-2026	16-04-2026		4 663 414.11		4 663 414.11	M09	Not yet due at reporting date
5	5633844454	Eskom	Bulk Purchases	20-03-2026	20-04-2026		526 610.17		526 610.17	M09	Not yet due at reporting date
6	5001866097	Eskom	Bulk Purchases							M09	Internal Usage not included in string
7	7039295180	Eskom	Bulk Purchases								
8	9871219263	Eskom	Bulk Purchases								
9	9251775291	Eskom	Bulk Purchases	10-03-2026	09-04-2026	07-04-2026	161 466.27	161 466.27	-	M09	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	11-03-2026	10-04-2026	07-04-2026	214 526.53	214 526.53	-	M09	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	23-03-2026	22-04-2026		6 803.04		6 803.04	M09	Not yet due at reporting date
12	900355662	Eskom	Bulk Purchases	09-03-2026	08-04-2026	07-04-2026	3 028.16	3 028.16	-	M09	M09 String
13	9581081208	Eskom	Bulk Purchases	19-03-2026	13-04-2026	09-04-2026	2 879.00	2 879.00	-	M09	Internal Usage not included in string
14	6897791850	Eskom	Bulk Purchases	19-03-2026	13-04-2026	09-04-2026	1 772.29	1 772.29	-	M09	Internal Usage not included in string
15	9928469644	Eskom	Bulk Purchases	19-03-2026	13-04-2026	09-04-2026	40 227.36	40 227.36	-	M09	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	05-03-2026	31-03-2026	30-03-2026	3 168.14	3 168.14	-	M09	M09 String
17	9792412008	Eskom	Bulk Purchases	19-03-2026	13-04-2026	09-04-2026	47 139.48	47 139.48	-	M09	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	06-03-2026	31-03-2026	30-03-2026	1 898.88	1 898.88	-	M09	Internal Usage not included in string
19	962581180	Eskom	Bulk Purchases	26-03-2026	20-04-2026		3 948.77		3 948.77	M09	Internal Usage not included in string
20	698362040	Eskom	Bulk Purchases	23-03-2026	22-04-2026		22 651.16		22 651.16	M09	Not yet due at reporting date
21	5710236842	Eskom	Bulk Purchases	16-03-2026	15-04-2026	09-04-2026	67 450.18	67 450.18	-	M09	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases	20-03-2026	14-04-2026	09-04-2026	6 989.68	6 989.68	-	M09	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	06-03-2026	31-03-2026	30-03-2026	10 244.96	10 244.96	-	M09	M09 String
24	8774598833	Eskom	Bulk Purchases	11-03-2026	10-04-2026	07-04-2026	2 402.20	2 402.20	-	M09	Internal Usage not included in string
							12 211 774.92	563 193.13	11 648 581.79		



No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount		
1	22107729	101686231	BREED- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	2 442.25	2 442.25	-	M07
2	22107765	101686271	BREED- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	1 404.07	1 404.07	-	M07
3	22107783	101686308	BREED- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	5 011.99	5 011.99	-	M07
4	22109157	101686931	BREED- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	3 497.26	3 497.26	-	M07
5	22109184	101686971	BREED- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	1 084.82	1 084.82	-	M07
6	22107694	101696151	BREED- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	761.69	761.69	-	M07
7	22091807	101681401	BREED- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	5 272.00	5 272.00	-	M07
8	22091825	101681411	BREED- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	3 650.51	3 650.51	-	M07
9	22110797	100258300	Dept Water ans Sanitation	Bulk water							
		101697201	BREED- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	604.08	604.08	-	M07
10	22107738	101696169	BREED- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	1 768.69	1 768.69	-	M07
11	22107747	101696176	BREED- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	218.45	218.45	-	M07
12	22109175	101696231	BREED- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	175.87	175.87	-	M07
13	22109371	101687121	BREED- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	162.25	162.25	-	M07
								<b>26 053.93</b>	<b>26 053.93</b>	-	

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

The figures above display the invoice amounts, invoice date and payment date to determine whether bulk suppliers have been paid within 30 days as prescribed. Proof of invoices and payments are also loaded onto GoMuni as it is too large to include in this report. No invoices received from DWS for March 2026.

### 1.3.3.8 Water & Electricity Losses

	PURIFIED	WATER SOLD		2025	2024
2024 - 2025	<b>3 214 368</b>	<b>1 954 816</b>	Kilo litres disinfected/purified/purchased	3 214 368	2 667 450
2023 - 2024	<b>2 667 450</b>	<b>1 842 954</b>	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	<b>4 645 189.30</b>	<b>5 029 801.53</b>	384 612.23	7.65%	
2508	3 112 808.00	1 682 167.90	78 850.00	<b>4 873 825.90</b>	<b>5 173 631.03</b>	299 805.13	5.79%	
2509	2 422 564.00	1 547 588.00	107 800.00	<b>4 077 952.00</b>	<b>5 146 270.33</b>	1 068 318.33	20.76%	<b>11.42%</b> Q1
2510	2 264 201.00	1 611 300.20	120 000.00	<b>3 995 501.20</b>	<b>4 652 321.03</b>	656 819.83	14.12%	
2511	2 004 191.00	1 694 171.50	134 400.00	<b>3 832 762.50</b>	<b>4 776 929.28</b>	944 166.78	19.77%	
2512	2 268 903.00	1 899 021.40	127 300.00	<b>4 295 224.40</b>	<b>4 791 817.04</b>	496 592.64	10.36%	<b>14.75%</b> Q2
2601	2 030 932.00	1 871 811.60	115 300.00	<b>4 018 043.60</b>	<b>4 806 806.78</b>	788 763.18	16.41%	
2602	2 423 246.00	1 623 775.30	113 550.00	<b>4 160 571.30</b>	<b>4 757 238.13</b>	596 666.83	12.54%	
2603	2 139 644.00	1 852 969.80	117 150.00	<b>4 109 763.80</b>	<b>4 470 911.83</b>	361 148.03	8.08%	<b>12.44%</b> Q3
2604	-	-	-	-	-	-	#DIV/0!	
2605	-	-	-	-	-	-	#DIV/0!	
2606	-	-	-	-	-	-	#DIV/0!	<b>#DIV/0!</b> Q4
<b>Total</b>	<b>21 624 013.00</b>	<b>15 421 171.00</b>	<b>963 650.00</b>	<b>38 008 834.00</b>	<b>43 605 726.98</b>	<b>5 596 892.98</b>	<b>12.84%</b>	<b>YTD (2603)</b>
<b>WP</b>	<b>21 624 031.00</b>	<b>15 421 171.00</b>	<b>963 650.00</b>	<b>38 008 852.00</b>	<b>43 605 726.98</b>		<b>13.38%</b>	<b>YTD (2602)</b>
<b>Variance</b>	<b>(18.00)</b>	<b>-</b>	<b>-</b>	<b>(18.00)</b>	<b>-</b>			

**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 - M09 March									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	74 997	76 578	80 951	6 321	62 072	59 183	2 889	5%	80 951
Service charges	215 962	232 542	241 512	19 628	176 704	177 995	(1 291)	-1%	241 512
Investment revenue	9 619	7 788	10 853	1 080	8 853	7 067	1 786	25%	10 853
Transfers and subsidies - Operational	105 686	109 882	110 390	23 150	97 453	83 334	14 118	0	110 390
Other own revenue	97 411	87 820	95 924	7 003	59 134	69 106	(9 972)	-14%	95 924
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>503 674</b>	<b>514 610</b>	<b>539 630</b>	<b>57 182</b>	<b>404 215</b>	<b>396 685</b>	<b>7 530</b>	<b>2%</b>	<b>539 630</b>
Employee costs	138 386	164 632	160 570	12 136	115 937	121 871	(5 935)	-5%	160 570
Remuneration of Councillors	6 355	6 831	6 634	702	4 891	5 044	(154)	-3%	6 634
Depreciation and amortisation	33 693	33 534	36 371	2 520	22 402	26 285	(3 883)	-15%	36 371
Interest	15 150	12 415	12 719	962	8 316	9 433	(1 117)	-12%	12 719
Inventory consumed and bulk purchases	137 531	155 395	165 580	11 180	110 083	121 029	(10 946)	-9%	165 580
Transfers and subsidies	164	750	755	23	36	559	(523)	-94%	755
Other expenditure	144 909	140 463	155 791	14 669	96 524	111 821	(15 297)	-14%	155 791
<b>Total Expenditure</b>	<b>476 189</b>	<b>514 020</b>	<b>538 419</b>	<b>42 192</b>	<b>358 189</b>	<b>396 043</b>	<b>(37 854)</b>	<b>-10%</b>	<b>538 419</b>
<b>Surplus/(Deficit)</b>	<b>27 485</b>	<b>590</b>	<b>1 211</b>	<b>14 991</b>	<b>46 026</b>	<b>642</b>	<b>45 384</b>	<b>7067%</b>	<b>1 211</b>
Transfers and subsidies - capital (monetary allocations)	37 781	39 848	33 896	5 724	18 892	29 488	###	-36%	33 896
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>65 266</b>	<b>40 438</b>	<b>35 107</b>	<b>20 715</b>	<b>64 918</b>	<b>30 131</b>	<b>34 788</b>	<b>115%</b>	<b>35 107</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>65 266</b>	<b>40 438</b>	<b>35 107</b>	<b>20 715</b>	<b>64 918</b>	<b>30 131</b>	<b>34 788</b>	<b>115%</b>	<b>35 107</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>53 751</b>	<b>78 459</b>	<b>73 864</b>	<b>6 836</b>	<b>21 995</b>	<b>59 381</b>	<b>(37 386)</b>	<b>-63%</b>	<b>73 864</b>
Capital transfers recognised	37 781	39 848	33 896	5 724	18 892	29 430	(10 538)	-36%	33 896
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 970	38 611	39 968	1 112	3 103	29 951	(26 848)	-90%	39 968
<b>Total sources of capital funds</b>	<b>53 751</b>	<b>78 459</b>	<b>73 864</b>	<b>6 836</b>	<b>21 995</b>	<b>59 381</b>	<b>(37 386)</b>	<b>-63%</b>	<b>73 864</b>
<b>Financial position</b>									
Total current assets	169 737	104 463	153 055		238 575				153 055
Total non current assets	706 070	782 618	741 825		708 649				741 825
Total current liabilities	116 889	86 252	103 627		115 354				103 627
Total non current liabilities	126 729	116 694	123 958		134 763				123 958
Community wealth/Equity	<b>632 188</b>	<b>684 134</b>	<b>667 295</b>		<b>697 107</b>				<b>667 295</b>
<b>Cash flows</b>									
Net cash from (used) operating	99 208	68 308	56 325	21 686	104 040	89 146	(14 894)	-17%	56 325
Net cash from (used) investing	(54 127)	(78 059)	(73 464)	(7 474)	(24 967)	(42 928)	(17 960)	42%	(73 464)
Net cash from (used) financing	(1 741)	(306)	(278)	(9)	(353)	(438)	(85)	19%	(278)
<b>Cash/cash equivalents at the month/year end</b>	<b>104 598</b>	<b>37 066</b>	<b>87 181</b>	<b>183 318</b>	<b>183 318</b>	<b>150 379</b>	<b>(32 939)</b>	<b>-22%</b>	<b>87 181</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	18 134	9 480	5 219	3 681	3 372	3 165	21 346	74 007	138 404
<b>Creditors Age Analysis</b>									
Total Creditors	11 914	87	-	-	-	-	4 174	1 020	17 195

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March										
Description	Ref	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		158 021	156 426	165 839	26 523	135 363	121 141	14 222	12%	165 839
Executive and council		57 461	57 301	58 151	18 941	57 301	43 316	13 985	32%	58 151
Finance and administration		100 559	99 125	107 688	7 582	78 062	77 826	237	0%	107 688
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		76 870	75 497	77 183	7 066	53 581	57 297	(3 716)	-6%	77 183
Community and social services		11 253	17 681	16 891	1 119	10 899	12 945	(2 046)	-16%	16 891
Sport and recreation		3 171	3 205	3 263	237	2 957	530	227	22%	3 263
Public safety		55 732	46 710	54 187	5 185	38 225	38 023	202	1%	54 187
Housing		6 714	7 900	2 842	525	1 500	3 902	(2 402)	-62%	2 842
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 850	12 525	13 926	699	11 876	9 954	1 922	19%	13 926
Planning and development		2 721	3 484	3 526	89	2 314	2 630	(316)	-12%	3 526
Road transport		5 129	9 041	10 400	610	9 562	7 324	2 238	31%	10 400
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		298 714	310 010	316 578	28 617	222 287	237 781	(15 494)	-7%	316 578
Energy sources		187 387	199 370	208 517	17 046	142 890	154 032	(11 142)	-7%	208 517
Water management		49 924	62 856	53 689	6 529	37 176	44 201	(7 025)	-16%	53 689
Waste water management		38 774	24 053	31 212	3 686	25 351	21 978	3 373	15%	31 212
Waste management		22 630	23 730	23 160	1 356	16 870	17 570	(700)	-4%	23 160
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	541 455	554 458	573 526	62 906	423 107	426 173	(3 066)	-1%	573 526
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		121 536	132 041	134 449	9 399	89 097	100 092	(10 995)	-11%	134 449
Executive and council		13 521	14 571	15 305	1 219	11 899	11 210	689	6%	15 305
Finance and administration		106 813	115 765	117 693	8 074	76 229	87 705	(11 476)	-13%	117 693
Internal audit		1 202	1 705	1 450	107	970	1 177	(207)	-18%	1 450
<i>Community and public safety</i>		89 350	85 301	95 398	9 392	65 069	68 426	(3 357)	-5%	95 398
Community and social services		9 560	12 785	13 434	896	8 426	9 860	(1 435)	-15%	13 434
Sport and recreation		12 709	14 664	14 683	978	10 055	11 006	(951)	-9%	14 683
Public safety		61 575	52 259	60 418	5 344	42 089	42 464	(374)	-1%	60 418
Housing		5 506	5 593	6 863	2 174	4 499	5 096	(598)	-12%	6 863
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 971	33 064	35 691	2 173	23 495	25 873	(2 378)	-9%	35 691
Planning and development		11 656	14 810	16 029	831	8 847	11 535	(2 688)	-23%	16 029
Road transport		16 314	18 254	19 663	1 341	14 648	14 338	310	2%	19 663
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		237 332	263 614	272 881	21 228	180 528	201 651	(21 123)	-10%	272 881
Energy sources		154 920	172 961	181 617	14 414	122 972	133 309	(10 337)	-8%	181 617
Water management		33 545	34 007	38 767	3 166	23 047	27 524	(4 477)	-16%	38 767
Waste water management		22 791	28 051	28 202	1 867	19 273	21 093	(1 821)	-9%	28 202
Waste management		26 075	28 595	24 294	1 780	15 237	19 726	(4 489)	-23%	24 294
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	476 189	514 020	538 419	42 192	358 189	396 043	(37 854)	-10%	538 419
<b>Surplus/ (Deficit) for the year</b>		65 266	40 438	35 107	20 715	64 918	30 131	34 788	1.1545718	35 107

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) - M09 March										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council	1	57 461	57 301	58 151	18 941	57 301	43 316	13 985	32.3%	58 151
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		96 265	95 972	104 053	7 385	75 420	75 212	209	0.3%	104 053
Vote 4 - Community Development Services		13 558	18 822	18 175	1 193	12 018	13 858	(1 839)	-13.3%	18 175
Vote 5 - Corporate and Strategic Services		1 921	932	1 186	108	392	857	(466)	-54.3%	1 186
Vote 6 - Planning and Development Services		2 721	3 484	3 526	89	2 314	2 630	(316)	-12.0%	3 526
Vote 7 - Public Safety		59 822	51 917	59 469	5 589	42 817	41 959	858	2.0%	59 469
Vote 8 - Electricity		187 369	199 403	208 545	17 049	142 906	154 055	(11 149)	-7.2%	208 545
Vote 9 - Waste Management		22 630	23 731	23 162	1 356	16 871	17 571	(700)	-4.0%	23 162
Vote 10 - Waste Water Management		38 734	24 061	30 018	3 686	25 355	21 233	4 123	19.4%	30 018
Vote 11 - Water		49 926	62 859	53 693	6 530	37 178	44 204	(7 025)	-15.9%	53 693
Vote 12 - Housing		6 714	7 900	2 842	525	1 500	3 902	(2 402)	-61.6%	2 842
Vote 13 - Road Transport		1 163	4 870	7 442	217	6 078	4 951	1 126	22.7%	7 442
Vote 14 - Sports and Recreation		3 171	3 205	3 263	237	2 957	2 427	530	21.9%	3 263
<b>Total Revenue by Vote</b>	<b>2</b>	<b>541 455</b>	<b>554 458</b>	<b>573 526</b>	<b>62 906</b>	<b>423 107</b>	<b>426 173</b>	<b>(3 066)</b>	<b>-0.7%</b>	<b>573 526</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	8 998	9 901	9 588	795	7 383	7 300	82	1.1%	9 588
Vote 2 - Office of Municipal Manager		11 405	13 126	14 620	992	9 512	10 370	(858)	-8.3%	14 620
Vote 3 - Financial Administrative Services		72 460	74 450	74 852	4 797	48 408	55 998	(7 590)	-13.6%	74 852
Vote 4 - Community Development Services		10 341	12 297	13 350	1 213	8 565	9 644	(1 080)	-11.2%	13 350
Vote 5 - Corporate and Strategic Services		25 728	31 566	32 201	2 091	21 120	24 057	(2 936)	-12.2%	32 201
Vote 6 - Planning and Development Services		11 223	13 538	14 527	1 011	8 793	10 549	(1 756)	-16.6%	14 527
Vote 7 - Public Safety		65 916	59 313	67 120	5 721	46 177	47 607	(1 431)	-3.0%	67 120
Vote 8 - Electricity		154 920	172 961	181 617	14 414	122 972	133 309	(10 337)	-7.8%	181 617
Vote 9 - Waste Management		26 075	28 595	24 294	1 780	15 237	19 726	(4 489)	-22.8%	24 294
Vote 10 - Waste Water Management		21 407	26 591	26 698	1 810	18 724	19 986	(1 262)	-6.3%	26 698
Vote 11 - Water		33 545	34 007	38 767	3 166	23 047	27 524	(4 477)	-16.3%	38 767
Vote 12 - Housing		5 506	5 593	6 863	2 174	4 499	5 096	(598)	-11.7%	6 863
Vote 13 - Road Transport		15 955	17 417	19 239	1 250	13 697	13 870	(173)	-1.2%	19 239
Vote 14 - Sports and Recreation		12 709	14 664	14 683	978	10 055	11 006	(951)	-8.6%	14 683
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>476 189</b>	<b>514 020</b>	<b>538 419</b>	<b>42 192</b>	<b>358 189</b>	<b>396 043</b>	<b>(37 854)</b>	<b>-9.6%</b>	<b>538 419</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>65 266</b>	<b>40 438</b>	<b>35 107</b>	<b>20 715</b>	<b>64 918</b>	<b>30 131</b>	<b>34 788</b>	<b>115.5%</b>	<b>35 107</b>

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) - M09 March										
Description	Ref	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		152 838	168 694	175 977	14 365	126 828	129 434	(2 606)	-2%	175 977
Service charges - Water		32 696	34 221	34 944	2 777	26 677	25 955	722	3%	34 944
Service charges - Waste Water Management		15 823	15 309	15 914	1 266	12 068	11 724	344	3%	15 914
Service charges - Waste management		14 604	14 318	14 677	1 219	11 131	10 882	249	2%	14 677
Sale of Goods and Rendering of Services		5 318	4 781	5 008	502	4 844	3 677	1 167	32%	5 008
Agency services		4 012	4 171	4 158	393	3 485	3 123	362	12%	4 158
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7 362	7 265	6 511	488	4 756	5 147	(391)	-8%	6 511
Interest from Current and Non Current Assets		9 619	7 788	10 853	1 080	8 853	7 067	1 786	25%	10 853
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 070	781	966	77	800	660	140	21%	966
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		595	411	456	(315)	460	326	134	41%	456
<b>Non-Exchange Revenue</b>										
Property rates		74 997	76 578	80 951	6 321	62 072	59 183	2 889	5%	80 951
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		56 370	45 587	54 330	5 185	38 279	37 688	591	2%	54 330
Licence and permits		2	2	2	-	1	1	(1)	-37%	2
Transfers and subsidies - Operational		105 686	109 882	110 390	23 150	97 453	83 334	14 118	17%	110 390
Interest earned from Receivables (Non-Exchange)		4 500	4 743	4 222	326	3 084	3 349	(265)	-8%	4 222
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 863	5 431	4 493	345	3 334	3 698	(364)	-10%	4 493
Gains on disposal of Assets		1 428	400	400	-	15	300	(285)	-95%	400
Other Gains		12 889	14 248	15 377	-	76	11 138	(11 062)	-99%	15 377
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>503 674</b>	<b>514 610</b>	<b>539 630</b>	<b>57 182</b>	<b>404 215</b>	<b>396 685</b>	<b>7 530</b>	<b>2%</b>	<b>539 630</b>
<b>Expenditure By Type</b>										
Employee related costs		138 386	164 632	160 570	12 136	115 937	121 871	(5 935)	-5%	160 570
Remuneration of councillors		6 355	6 831	6 634	702	4 891	5 044	(154)	-3%	6 634
Bulk purchases - electricity		124 217	141 209	148 477	10 117	99 890	108 814	(8 924)	-8%	148 477
Inventory consumed		13 314	14 186	17 103	1 063	10 193	12 215	(2 022)	-17%	17 103
Debt impairment		66 019	52 790	64 529	6 747	44 307	44 288	19	0%	64 529
Depreciation and amortisation		33 693	33 534	36 371	2 520	22 402	26 285	(3 883)	-15%	36 371
Interest		15 150	12 415	12 719	962	8 316	9 433	(1 117)	-12%	12 719
Contracted services		40 502	45 175	51 293	6 034	28 591	36 543	(7 952)	-22%	51 293
Transfers and subsidies		164	750	755	23	36	559	(523)	-94%	755
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		35 399	40 037	36 382	1 888	23 627	28 694	(5 067)	-18%	36 382
Losses on Disposal of Assets		-	400	400	-	-	300	(300)	-100%	400
Other Losses		2 989	2 060	3 188	-	-	1 996	(1 996)	-100%	3 188
<b>Total Expenditure</b>		<b>476 189</b>	<b>514 020</b>	<b>538 419</b>	<b>42 192</b>	<b>358 189</b>	<b>396 043</b>	<b>(37 854)</b>	<b>-10%</b>	<b>538 419</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		37 781	39 848	33 896	5 724	18 892	29 488	(10 596)	(0)	33 896
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>65 266</b>	<b>40 438</b>	<b>35 107</b>	<b>20 715</b>	<b>64 918</b>	<b>30 131</b>	<b>34 788</b>	<b>0</b>	<b>35 107</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>65 266</b>	<b>40 438</b>	<b>35 107</b>	<b>20 715</b>	<b>64 918</b>	<b>30 131</b>	<b>34 788</b>	<b>0</b>	<b>35 107</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>65 266</b>	<b>40 438</b>	<b>35 107</b>	<b>20 715</b>	<b>64 918</b>	<b>30 131</b>	<b>34 788</b>	<b>0</b>	<b>35 107</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>65 266</b>	<b>40 438</b>	<b>35 107</b>	<b>20 715</b>	<b>64 918</b>	<b>30 131</b>	<b>34 788</b>	<b>0</b>	<b>35 107</b>

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) - M09 March										
Vote Description	Ref	2024/25				Budget Year 2025/26				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		261	4 235	5 428	189	5 349	3 653	1 696	46%	5 428
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		1 200	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	10 986	5 465	-	66	6 031	(5 965)	-99%	5 465
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	13 927	-	-	-	4 874	(4 874)	-100%	-
Vote 12 - Housing		1 201	2 517	-	-	-	881	(881)	-100%	-
Vote 13 - Road Transport		1 720	6 000	6 000	-	-	4 500	(4 500)	-100%	6 000
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>4 382</b>	<b>37 664</b>	<b>16 893</b>	<b>189</b>	<b>5 415</b>	<b>19 940</b>	<b>(14 524)</b>	<b>-73%</b>	<b>16 893</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	30	82	-	11	43	(32)	-74%	82
Vote 3 - Financial Administrative Services		438	10	49	-	1	23	(22)	-94%	49
Vote 4 - Community Development Services		4 883	13 786	12 702	496	4 519	9 906	(5 387)	-54%	12 702
Vote 5 - Corporate and Strategic Services		950	950	791	-	85	649	(564)	-87%	791
Vote 6 - Planning and Development Services		4	1 476	1 476	1 075	1 102	1 107	(5)	0%	1 476
Vote 7 - Public Safety		2 524	4 420	4 830	37	1 744	3 479	(1 735)	-50%	4 830
Vote 8 - Electricity		5 332	7 450	10 163	-	30	7 283	(7 253)	-100%	10 163
Vote 9 - Waste Management		3 011	3 000	1 925	-	625	1 820	(1 195)	-66%	1 925
Vote 10 - Waste Water Management		19 527	425	7 206	1 962	4 695	3 731	965	26%	7 206
Vote 11 - Water		9 785	4 848	15 836	3 077	3 766	8 939	(5 173)	-58%	15 836
Vote 12 - Housing		2 155	2 000	16	-	-	706	(706)	-100%	16
Vote 13 - Road Transport		762	1 200	696	-	-	855	(855)	-100%	696
Vote 14 - Sports and Recreation		-	1 200	1 200	-	-	900	(900)	-100%	1 200
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>49 369</b>	<b>40 795</b>	<b>56 971</b>	<b>6 648</b>	<b>16 580</b>	<b>39 441</b>	<b>(22 861)</b>	<b>-58%</b>	<b>56 971</b>
<b>Total Capital Expenditure</b>		<b>53 751</b>	<b>78 459</b>	<b>73 864</b>	<b>6 836</b>	<b>21 995</b>	<b>59 381</b>	<b>(37 386)</b>	<b>-63%</b>	<b>73 864</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1 388</b>	<b>990</b>	<b>901</b>	<b>-</b>	<b>98</b>	<b>707</b>	<b>(609)</b>	<b>-86%</b>	<b>901</b>
Executive and council		-	30	61	-	11	35	(24)	-68%	61
Finance and administration		1 388	960	840	-	86	672	(586)	-87%	840
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>10 763</b>	<b>23 923</b>	<b>18 748</b>	<b>533</b>	<b>6 264</b>	<b>15 872</b>	<b>(9 609)</b>	<b>-61%</b>	<b>18 748</b>
Community and social services		5 898	15 456	14 173	496	5 726	10 959	(5 233)	-48%	14 173
Sport and recreation		-	1 200	-	-	-	900	(900)	-100%	1 200
Public safety		1 509	2 750	3 359	37	537	2 426	(1 889)	-78%	3 359
Housing		3 356	4 517	16	-	-	1 587	(1 587)	-100%	16
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>2 706</b>	<b>11 711</b>	<b>12 925</b>	<b>1 264</b>	<b>6 452</b>	<b>9 269</b>	<b>(2 817)</b>	<b>-30%</b>	<b>12 925</b>
Planning and development		264	5 711	6 925	1 264	6 452	4 769	1 683	35%	6 925
Road transport		2 442	6 000	6 000	-	-	4 500	(4 500)	-100%	6 000
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>38 895</b>	<b>41 835</b>	<b>41 290</b>	<b>5 039</b>	<b>9 182</b>	<b>33 533</b>	<b>(24 351)</b>	<b>-73%</b>	<b>41 290</b>
Energy sources		6 532	7 450	10 163	-	30	7 283	(7 253)	-100%	10 163
Water management		9 785	18 775	15 836	3 077	3 766	13 814	(10 048)	-73%	15 836
Waste water management		19 567	1 625	7 902	1 962	4 695	4 585	110	2%	7 902
Waste management		3 011	13 986	7 390	-	691	7 851	(7 160)	-91%	7 390
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>53 751</b>	<b>78 459</b>	<b>73 864</b>	<b>6 836</b>	<b>21 995</b>	<b>59 381</b>	<b>(37 386)</b>	<b>-63%</b>	<b>73 864</b>
<b>Funded by:</b>										
National Government		25 141	29 014	22 300	685	12 482	20 698	(8 216)	-40%	22 300
Provincial Government		12 640	10 834	11 597	5 039	6 410	8 732	(2 322)	-27%	11 597
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbrns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>37 781</b>	<b>39 848</b>	<b>33 896</b>	<b>5 724</b>	<b>18 892</b>	<b>29 430</b>	<b>(10 538)</b>	<b>-36%</b>	<b>33 896</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>15 970</b>	<b>38 611</b>	<b>39 968</b>	<b>1 112</b>	<b>3 103</b>	<b>29 951</b>	<b>(26 848)</b>	<b>-90%</b>	<b>39 968</b>
<b>Total Capital Funding</b>		<b>53 751</b>	<b>78 459</b>	<b>73 864</b>	<b>6 836</b>	<b>21 995</b>	<b>59 381</b>	<b>(37 386)</b>	<b>-63%</b>	<b>73 864</b>

Table C5 consists of three distinct sections:

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

**Table 9: C6 Financial Position**

WC012 Cederberg - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	Budget Year 2025/26				
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>						
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents	1	104 598	37 066	87 181	183 318	87 181
Trade and other receivables from exchange transactions		30 957	39 417	40 229	20 867	40 229
Receivables from non-exchange transactions		13 971	19 216	17 061	13 367	17 061
Current portion of non-current receivables		–	1 296	1 337	–	1 337
Inventory		1 329	1 173	1 329	1 574	1 329
VAT		10 706	6 294	5 918	10 867	5 918
Other current assets		8 176	–	–	8 582	–
<b>Total current assets</b>		<b>169 737</b>	<b>104 463</b>	<b>153 055</b>	<b>238 575</b>	<b>153 055</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		73 790	74 159	73 741	73 752	73 741
Property, plant and equipment		629 107	706 744	666 402	628 738	666 402
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		499	115	346	499	346
Trade and other receivables from exchange transactions		2 674	1 600	1 337	5 661	1 337
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>706 070</b>	<b>782 618</b>	<b>741 825</b>	<b>708 649</b>	<b>741 825</b>
<b>TOTAL ASSETS</b>		<b>875 807</b>	<b>887 081</b>	<b>894 881</b>	<b>947 225</b>	<b>894 881</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		476	13 706	13 706	0	13 706
Consumer deposits		3 350	3 338	3 424	3 473	3 424
Trade and other payables from exchange transactions		58 506	51 533	45 924	42 416	45 924
Trade and other payables from non-exchange transactions		12 831	(698)	–	25 506	–
Provision		16 071	18 374	17 970	15 866	17 970
VAT		25 655	–	22 603	28 093	22 603
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>116 889</b>	<b>86 252</b>	<b>103 627</b>	<b>115 354</b>	<b>103 627</b>
<b>Non current liabilities</b>						
Financial liabilities		–	–	–	–	–
Provision		113 023	116 694	123 958	121 057	123 958
Long term portion of trade payables		13 706	(0)	–	13 706	–
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>126 729</b>	<b>116 694</b>	<b>123 958</b>	<b>134 763</b>	<b>123 958</b>
<b>TOTAL LIABILITIES</b>		<b>243 618</b>	<b>202 946</b>	<b>227 586</b>	<b>250 118</b>	<b>227 586</b>
<b>NET ASSETS</b>	2	<b>632 188</b>	<b>684 134</b>	<b>667 295</b>	<b>697 107</b>	<b>667 295</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		632 188	684 134	667 295	697 107	667 295
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>632 188</b>	<b>684 134</b>	<b>667 295</b>	<b>697 107</b>	<b>667 295</b>

**Table 10: C7 Cash Flow**

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		71 202	70 911	76 984	5 969	64 758	63 755	1 003	2%	76 984
Service charges		207 250	227 229	231 893	22 925	176 103	171 442	4 661	3%	231 893
Other revenue		23 595	22 053	23 832	210	18 839	19 705	(866)	-4%	23 832
Transfers and Subsidies - Operational		101 344	109 882	106 981	21 694	103 676	103 715	(39)	0%	106 981
Transfers and Subsidies - Capital		37 781	39 848	23 882	2 114	25 343	29 704	(4 361)	-15%	23 882
Interest		12 537	11 787	13 118	1 778	12 868	11 394	1 474	13%	13 118
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(354 109)	(412 568)	(419 510)	(32 980)	(297 447)	(310 235)	(12 789)	4%	(419 510)
Interest		(228)	(84)	(100)	(1)	(65)	(72)	(7)	10%	(100)
Transfers and Subsidies		(164)	(750)	(755)	(23)	(36)	(262)	(226)	86%	(755)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>99 208</b>	<b>68 308</b>	<b>56 325</b>	<b>21 686</b>	<b>104 040</b>	<b>89 146</b>	<b>(14 894)</b>	<b>-17%</b>	<b>56 325</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		3 348	400	400	-	15	15	-		400
Decrease (increase) in non-current receivables		-	-	-	(638)	(2 987)	(1 928)	(1 059)	55%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(57 475)	(78 459)	(73 864)	(6 836)	(21 995)	(41 015)	(19 020)	46%	(73 864)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(54 127)</b>	<b>(78 059)</b>	<b>(73 464)</b>	<b>(7 474)</b>	<b>(24 967)</b>	<b>(42 928)</b>	<b>(17 960)</b>	<b>42%</b>	<b>(73 464)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		228	170	198	(9)	123	157	(34)	-22%	198
<b>Payments</b>										
Repayment of borrowing		(1 969)	(476)	(476)	-	(476)	(595)	(119)	20%	(476)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 741)</b>	<b>(306)</b>	<b>(278)</b>	<b>(9)</b>	<b>(353)</b>	<b>(438)</b>	<b>(85)</b>	<b>19%</b>	<b>(278)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>43 340</b>	<b>(10 057)</b>	<b>(17 417)</b>	<b>14 203</b>	<b>78 720</b>	<b>45 781</b>			<b>(17 417)</b>
Cash/cash equivalents at beginning:		61 258	47 123	104 598	169 115	104 598	104 598			104 598
Cash/cash equivalents at month/year end:		104 598	37 066	87 181	183 318	183 318	150 379			87 181

**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 - M09 March																
Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>	<b>1</b>															
<b>Cash Receipts By Source</b>																
Property rates		5 277	5 260	15 551	6 078	9 818	5 701	5 412	5 693	5 969	5 195	5 653	1 378	76 984	75 522	78 919
Service charges - Electricity revenue		15 857	15 986	17 700	14 340	12 800	13 100	13 997	12 509	16 445	13 715	11 826	16 241	174 516	177 883	188 894
Service charges - Water revenue		2 588	2 289	2 367	2 881	111	2 258	2 589	2 910	3 909	3 282	3 000	4 677	32 860	37 196	38 868
Service charges - Waste Water Management		1 005	1 242	1 096	1 481	2 103	908	1 166	1 084	1 336	955	995	(727)	12 644	11 893	12 426
Service charges - Waste Mangement		941	996	894	1 304	1 670	896	1 022	1 088	1 235	1 032	1 036	(240)	11 873	13 107	13 700
Rental of facilities and equipment		55	79	153	72	67	51	171	75	77	65	65	36	966	816	837
Interest earned - external investments		898	62	1 675	1 002	24	1 807	1 064	1 040	1 080	649	649	702	10 853	11 373	11 573
Interest earned - outstanding debtors		890	933	119	856	(1 717)	1 384	233	621	698	333	333	(2 418)	2 265	4 290	4 604
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 255	1 153	966	918	853	996	1 039	1 012	1 547	957	938	1 607	13 241	13 086	13 407
Licences and permits		0	-	-	-	1	-	-	-	-	-	-	1	2	2	2
Agency services		386	352	429	417	349	358	414	386	393	255	223	195	4 158	4 359	4 468
Transfers and Subsidies - Operational		37 515	4 542	2 724	151	2 396	27 064	-	7 591	21 694	2 175	(882)	(882)	106 981	124 725	193 623
Other revenue		309	676	372	881	1 739	1 901	(385)	1 128	(1 808)	973	201	(522)	5 465	5 416	5 552
<b>Cash Receipts by Source</b>		<b>66 975</b>	<b>33 572</b>	<b>44 245</b>	<b>30 380</b>	<b>30 215</b>	<b>56 424</b>	<b>26 721</b>	<b>35 136</b>	<b>52 576</b>	<b>29 585</b>	<b>26 930</b>	<b>20 048</b>	<b>452 808</b>	<b>479 670</b>	<b>566 873</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6 012	-	-	-	10 503	6 354	-	361	2 114	5 865	4 587	(11 913)	23 882	60 127	81 671
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	15	-	-	-	-	-	-	-	385	400	2 500	2 500
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		17	40	25	12	18	(2)	19	3	(9)	14	14	47	198	170	170
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(565)	(693)	624	(1 187)	29	190	(327)	(422)	(638)	-	-	2 987	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>72 440</b>	<b>32 919</b>	<b>44 894</b>	<b>29 220</b>	<b>40 765</b>	<b>62 966</b>	<b>26 413</b>	<b>35 079</b>	<b>54 043</b>	<b>35 464</b>	<b>31 532</b>	<b>11 553</b>	<b>477 288</b>	<b>542 466</b>	<b>651 214</b>
<b>Cash Payments by Type</b>																
Employee related costs		12 067	11 649	11 550	11 943	18 853	13 180	12 394	12 169	12 555	12 934	13 203	17 125	159 622	173 913	183 981
Remuneration of councillors		538	538	538	538	508	501	501	526	702	518	512	713	6 634	7 139	7 317
Interest		-	-	4	36	12	-	6	6	1	7	7	22	100	50	50
Bulk purchases - Electricity		15 839	13 980	18 886	12 751	11 676	11 443	10 258	7 961	10 748	11 471	9 891	13 574	148 477	148 778	157 987
Acquisitions - water & other inventory		210	1 557	1 236	1 353	1 731	1 423	1 102	771	1 053	1 395	1 259	3 908	17 001	14 852	15 268
Contracted services		322	2 110	2 078	4 776	2 412	4 706	3 225	2 927	6 034	4 336	5 589	12 774	51 290	56 613	119 902
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		6	-	-	-	-	-	-	8	23	40	47	632	755	774	788
Other expenditure		2 470	1 630	2 974	5 152	2 013	2 550	3 598	1 352	1 888	1 184	4 981	6 694	36 486	43 649	45 084
<b>Cash Payments by Type</b>		<b>31 452</b>	<b>31 464</b>	<b>37 267</b>	<b>36 549</b>	<b>37 205</b>	<b>33 803</b>	<b>31 084</b>	<b>25 719</b>	<b>33 003</b>	<b>31 886</b>	<b>35 488</b>	<b>55 443</b>	<b>420 365</b>	<b>445 767</b>	<b>530 377</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	152	1 856	4 428	4 628	2 706	609	780	6 836	8 495	7 061	36 313	73 864	60 127	81 671
Repayment of borrowing		-	-	-	476	-	-	-	-	-	-	-	0	476	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>31 452</b>	<b>31 617</b>	<b>39 123</b>	<b>41 453</b>	<b>41 832</b>	<b>36 510</b>	<b>31 692</b>	<b>26 499</b>	<b>39 840</b>	<b>40 381</b>	<b>42 549</b>	<b>91 756</b>	<b>494 705</b>	<b>505 894</b>	<b>612 048</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>40 987</b>	<b>1 302</b>	<b>5 771</b>	<b>(12 233)</b>	<b>(1 067)</b>	<b>26 457</b>	<b>(5 280)</b>	<b>8 579</b>	<b>14 203</b>	<b>(4 917)</b>	<b>(11 017)</b>	<b>(80 203)</b>	<b>(17 417)</b>	<b>36 573</b>	<b>39 166</b>
Cash/cash equivalents at the month/year beginning:		104 598	145 585	146 887	152 658	140 426	139 359	165 815	160 535	169 115	183 318	178 401	167 383	104 598	87 181	123 753
Cash/cash equivalents at the month/year end:		145 585	146 887	152 658	140 426	139 359	165 815	160 535	169 115	183 318	178 401	167 383	87 181	87 181	123 753	162 920

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

## 2 Part 2: Supporting Documentation

### 2.1 Debtors' Analysis

Table 12: SC3 Aged Debtors

WC012 Cederberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March													
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	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 121	1 682	1 164	598	591	510	3 258	12 362	23 286	17 319		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9 136	2 896	886	418	401	303	2 347	5 814	22 201	9 283		
Receivables from Non-exchange Transactions - Property Rates	1400	5 644	2 299	1 278	1 003	859	799	5 846	25 374	43 101	33 881		
Receivables from Exchange Transactions - Waste Water Management	1500	1 428	873	555	446	392	388	2 668	9 827	16 578	13 722		
Receivables from Exchange Transactions - Waste Management	1600	1 462	842	520	425	358	340	1 874	6 006	11 826	9 003		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	2	65	67	67		
Interest on Arrear Debtor Accounts	1810	565	844	793	768	745	780	5 178	14 174	23 847	21 646		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3 220)	45	23	23	25	43	174	384	(2 504)	649		
<b>Total By Income Source</b>	<b>2000</b>	<b>18 134</b>	<b>9 480</b>	<b>5 219</b>	<b>3 681</b>	<b>3 372</b>	<b>3 165</b>	<b>21 346</b>	<b>74 007</b>	<b>138 404</b>	<b>105 571</b>		
<b>2024/25 - totals only</b>		<b>17 830</b>	<b>10 324</b>	<b>6 047</b>	<b>6 055</b>	<b>3 977</b>	<b>3 911</b>	<b>27 809</b>	<b>78 342</b>	<b>153 295</b>	<b>119 094</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	910	571	348	256	238	170	1 579	4 304	8 376	6 547		
Commercial	2300	6 997	2 632	964	552	556	522	3 277	12 547	28 047	17 454		
Households	2400	10 227	6 277	3 907	2 873	2 577	2 473	16 490	57 156	101 981	81 570		
Other	2500	-	-	-	-	-	-	-	-	-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>18 134</b>	<b>9 480</b>	<b>5 219</b>	<b>3 681</b>	<b>3 372</b>	<b>3 165</b>	<b>21 346</b>	<b>74 007</b>	<b>138 404</b>	<b>105 571</b>		

The outstanding debtors' amount to R 138.404 million for March 2026. A total of R101.890 million is over 120 days. When analyzing the outstanding debt per customer group, R 101.981 million (73.69%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 28.047 million (20.26%) then Organs of State R 8.376 million (6.05%). Though most of Cederberg's population falls within the low category income group, stringent credit control measures are still applied. Electricity is cut once per month, and arrear accounts are also put on auxiliary.

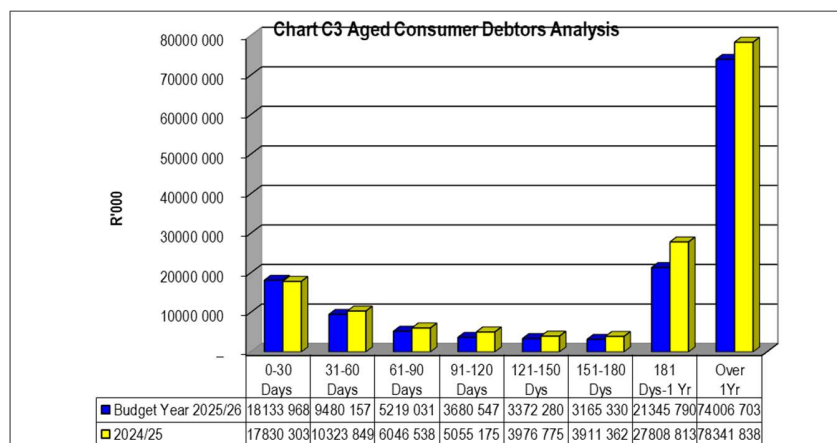
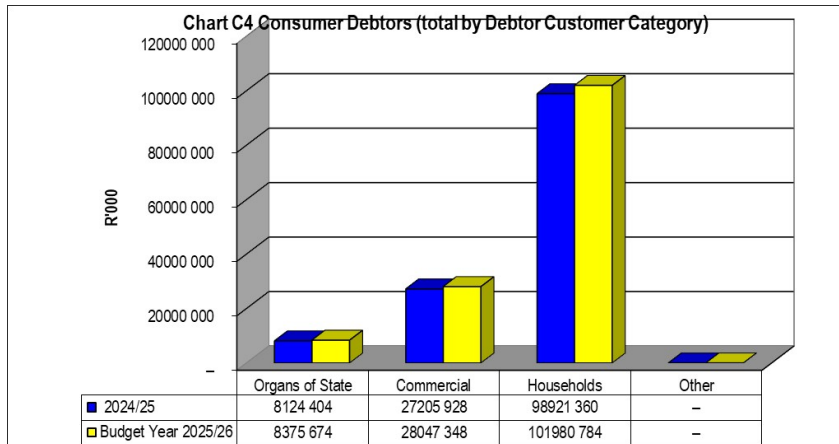


Figure 17: Chart C3 Aged Debtors Analysis



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

## 2.2 Creditors' Analysis

**Table 13: SC4 Aged Creditors**

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March											
Description	NT Code	Budget Year 2025/26								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	11 649	-	-	-	-	-	-	-	11 649	6 344
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	116	-	-	-	-	-	-	-	116	25
Auditor General	0800	-	-	-	-	-	-	-	-	-	841
Other	0900	149	87	-	-	-	-	4 174	1 020	5 431	1 550
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>11 914</b>	<b>87</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 174</b>	<b>1 020</b>	<b>17 195</b>	<b>8 760</b>

The Municipality's outstanding creditors at the end of March 2026 amounted to R 17.195 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.

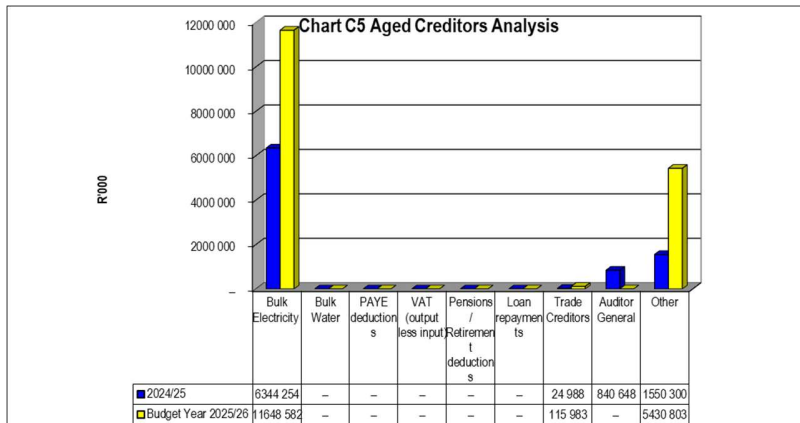


Figure 19: Chart C5 Aged Creditors Analysis

### 2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (A)	Investment Top Up	Closing Balance
<b>Municipality</b>														
Standard Bank Money Market Call Account		Yrs	Call Investment	No	Variable	0.0675				5 201	24	(5 000)	-	226
Standard Bank 32 Day Call Account		Yrs	Call Investment	No	Variable	0.07				134	1	-	-	135
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment	No	Variable	0.0765				162 309	1 087	(10 000)	20 000	173 386
														-
														-
Municipality sub-total										167 644	1 112	(15 000)	20 000	173 756
<b>Entities</b>														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									167 644	1 112	(15 000)	20 000	173 756

The Municipality has Call Investment accounts with a balance of R 173.756 million at the end of March 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, except for the Eskom Debt in terms of Debt Relief.

## 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 - M09 March										
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										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		91 784	94 963	91 518	19 846	91 518	91 518	-		91 518
Local Government Equitable Share		71 545	75 765	75 765	18 941	75 765	75 765	-		75 765
Finance Management		1 925	2 000	2 000	-	2 000	2 000	-		2 000
EPIWP Incentive		1 534	1 533	1 533	460	1 533	1 533	-		1 533
Municipal Infrastructure Grant (PMU)		880	913	913	128	913	913	-		913
Municipal Infrastructure Grant (VAT)		2 176	2 263	2 263	317	2 263	2 263	-		2 263
Regional Bulk Infrastructure Grant (VAT)	3	-	2 089	-	-	-	-	-		-
Water Services Infrastructure Grant (VAT)		1 304	-	-	-	-	-	-		-
Integrated National Electrification Grant (VAT)		-	10 400	9 043	-	9 043	9 043	-		9 043
Municipal Disaster Response Grant (VAT)		1 948	-	-	-	-	-	-		-
Integrated National Electrification Programme (INEP)		10 472	-	-	-	-	-	-		-
National Treasury - Audit Fees		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		12 481	14 919	15 974	1 640	13 597	13 597	-		15 974
Transport Infrastructure Grant		-	1 260	1 260	552	960	960	-		1 260
Library Services: MRF G		5 662	6 477	6 477	-	6 477	6 477	-		6 477
Thusing Service Centre (Sustainability Operational Support)		-	200	200	-	-	-	-		200
CDW Support		151	151	151	-	151	151	-		151
Human Settlement Development Grant (OPEX)		3 408	3 383	1 339	-	888	888	-		1 339
Financial Management Capability Grant		1 550	2 500	2 500	-	2 500	2 500	-		2 500
Municipal Interventions Grant (VAT)		600	-	745	745	745	745	-		745
Municipal Water Resilience Grant (VAT)		1 043	652	913	-	652	652	-		913
Loadshedding Relief Grant (Vat)		-	-	-	-	-	-	-		-
Municipal Energy Resilience Grant		-	-	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-		-
Municipal Financial Recovery Services		-	-	-	-	-	-	-		-
Waste Management Compliance Grant (VAT)		67	-	-	-	-	-	-		-
Acceleration Of Housing (VAT)		-	-	-	-	-	-	-		-
Fire Services Capacity Building Grant (VAT)		-	130	130	-	130	130	-		130
Non Motorised Transport Infrastructure Grant (VAT)		-	165	-	-	-	-	-		-
Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)		-	-	2 259	343	1 094	1 094	-		2 259
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	104 265	109 882	107 492	21 486	105 115	105 115	-		107 492
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		27 429	29 014	15 087	2 114	15 087	15 087	-		15 087
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	2 114	15 087	15 087	-		15 087
Regional Bulk Infrastructure Grant (RBIG)		-	13 927	-	-	-	-	-		-
Water Services Infrastructure Grant		8 696	-	-	-	-	-	-		-
Integrated National Electrification Grant (INEG)		-	-	-	-	-	-	-		-
Municipal Disaster Response Grant		4 152	-	-	-	-	-	-		-
Finance Management (Capital)		75	-	-	-	-	-	-		-
<b>Provincial Government:</b>		10 759	10 834	9 996	-	10 257	10 257	-		9 996
Informal Settlements Upgrading Partnership Grant (ISUPG)		3 355	4 517	-	-	-	-	-		-
Municipal Interventions Grant		-	-	-	-	-	-	-		-
Municipal Water Resilience Grant		6 957	4 348	4 087	-	4 348	4 348	-		4 087
Loadshedding Relief Grant		-	-	-	-	-	-	-		-
Library Services MRF Capital		-	-	-	-	-	-	-		-
Waste Management Compliance Grant		448	-	-	-	-	-	-		-
Acceleration Of Housing (Capital)		-	-	-	-	-	-	-		-
Fire Services Capacity Building Grant		-	870	870	-	870	870	-		870
Non Motorised Transport Infrastructure Grant		-	1 100	-	-	-	-	-		-
Human Settlement Development Grant (CAPEX)		-	-	5 039	-	5 039	5 039	-		5 039
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	38 188	39 848	25 083	2 114	25 343	25 343	-		25 083
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	142 454	149 730	132 575	23 600	130 458	130 458	-		132 575

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

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>92 468</b>	<b>94 963</b>	<b>93 925</b>	<b>21 333</b>	<b>90 340</b>	<b>71 349</b>	<b>18 991</b>	<b>26.6%</b>	<b>93 925</b>
Local Government Equitable Share		71 545	75 765	75 765	18 941	75 765	56 824	18 941	33.3%	75 765
Finance Management		1 938	2 000	2 000	44	900	1 500	(600)	-40.0%	2 000
EPWP Incentive		1 534	1 533	1 533	12	1 528	1 150	379	32.9%	1 533
Municipal Infrastructure Grant (PMU)		880	913	913	(129)	772	685	87	12.8%	913
Municipal Infrastructure Grant (VAT)		2 097	2 263	2 263	95	1 336	1 697	(362)	-21.3%	2 263
Regional Bulk Infrastructure Grant (VAT)		-	2 089	-	-	-	731	(731)	-100.0%	-
Water Services Infrastructure Grant (VAT)		826	-	459	-	372	267	85	29.8%	459
Integrated National Electrification Grant (VAT)		-	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant (VAT)		1 190	-	1 948	-	-	1 217	(1 217)	-100.0%	1 948
Integrated National Electrification Programme (INEP)		11 712	10 400	9 043	2 369	9 666	7 257	2 409	33.2%	9 043
National Treasury - Audit Fees		746	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>13 218</b>	<b>14 919</b>	<b>16 465</b>	<b>1 818</b>	<b>7 113</b>	<b>11 986</b>	<b>(4 873)</b>	<b>-40.7%</b>	<b>16 465</b>
Transport Infrastructure Grant		-	1 260	1 260	-	-	945	(945)	-100.0%	1 260
Library Services: MRFG		5 308	6 477	6 477	536	4 550	4 858	(308)	-6.3%	6 477
Thusing Service Centre (Sustainability Operational Support)		118	200	200	-	-	150	(150)	-100.0%	200
CDW Support		74	151	302	0	89	208	(118)	-57.0%	302
Human Settlement Development Grant (OPEX)		3 358	3 383	1 339	756	756	1 720	(964)	-56.0%	1 339
Financial Management Capability Grant		1 550	2 500	2 500	-	-	1 875	(1 875)	-100.0%	2 500
Municipal Interventions Grant (VAT)		500	-	845	-	-	361	(361)	-100.0%	845
Municipal Water Resilience Grant (VAT)		1 243	652	1 153	-	88	811	(724)	-89.2%	1 153
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	-	130	98	33	33.3%	130
Non Motorised Transport Infrastructure Grant (VAT)		-	165	-	-	-	58	(58)	-100.0%	-
Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)		-	-	2 259	525	1 500	904	596	66.0%	2 259
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>105 686</b>	<b>109 882</b>	<b>110 390</b>	<b>23 150</b>	<b>97 453</b>	<b>83 334</b>	<b>14 118</b>	<b>16.9%</b>	<b>110 390</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>25 141</b>	<b>29 014</b>	<b>22 300</b>	<b>685</b>	<b>12 482</b>	<b>20 698</b>	<b>(8 216)</b>	<b>-39.7%</b>	<b>22 300</b>
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	685	9 869	11 315	(1 447)	-12.8%	15 087
Regional Bulk Infrastructure Grant (RBIG)		-	13 927	-	-	-	4 874	(4 874)	-100.0%	-
Water Services Infrastructure Grant		5 654	-	3 060	-	2 613	1 913	700	36.6%	3 060
Integrated National Electrification Grant (INEG)		-	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant		4 918	-	4 152	-	-	2 595	(2 595)	-100.0%	4 152
Finance Management (Capital)		62	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>12 640</b>	<b>10 834</b>	<b>11 597</b>	<b>5 039</b>	<b>6 410</b>	<b>8 791</b>	<b>(2 380)</b>	<b>-27.1%</b>	<b>11 597</b>
Informal Settlements Upgrading Partnership Grant (ISUPG)		3 356	4 517	-	-	-	1 581	(1 581)	-100.0%	-
Municipal Interventions Grant		-	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		8 837	4 348	5 688	-	502	4 157	(3 655)	-87.9%	5 688
Loadshedding Relief Grant		-	-	-	-	-	-	-	-	-
Library Services MRF Capital		-	-	-	-	-	-	-	-	-
Waste Management Compliance Grant		448	-	-	-	-	-	-	-	-
Acceleration Of Housing (Capital)		-	-	-	-	-	-	-	-	-
Fire Services Capacity Building Grant		-	870	870	-	870	652	217	33.3%	870
Non Motorised Transport Infrastructure Grant		-	1 100	-	-	-	385	(385)	-100.0%	-
Human Settlement Development Grant (CAPEX)		-	-	5 039	5 039	5 039	2 016	3 023	150.0%	5 039
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
None		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>37 781</b>	<b>39 848</b>	<b>33 896</b>	<b>5 724</b>	<b>18 892</b>	<b>29 488</b>	<b>(10 596)</b>	<b>-35.9%</b>	<b>33 896</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>143 467</b>	<b>149 730</b>	<b>144 286</b>	<b>28 875</b>	<b>116 345</b>	<b>112 823</b>	<b>3 522</b>	<b>3.1%</b>	<b>144 286</b>

## 2.6 Councilor and board member allowances and employee benefits

Table 17: SC8 Councilor and Staff Benefits

WC012 Cederberg - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - M09 March										
Summary of Employee and Councilor remuneration	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5 621	6 020	5 419	615	4 179	4 275	(95)	-2%	5 419
Pension and UIF Contributions		33	35	121	15	81	60	21	35%	121
Medical Aid Contributions		104	110	139	12	104	94	10	11%	139
Motor Vehicle Allowance		190	252	480	20	180	280	(100)	-36%	480
Cellphone Allowance		406	415	475	40	346	335	10	3%	475
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>6 355</b>	<b>6 831</b>	<b>6 634</b>	<b>702</b>	<b>4 891</b>	<b>5 044</b>	<b>(154)</b>	<b>-3%</b>	<b>6 634</b>
% increase	4		7.5%	4.4%						4.4%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 301	5 086	4 751	457	3 321	3 681	(359)	-10%	4 751
Pension and UIF Contributions		202	274	148	14	93	155	(62)	-40%	148
Medical Aid Contributions		78	120	69	5	41	70	(28)	-41%	69
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		183	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		322	418	370	34	269	294	(25)	-9%	370
Cellphone Allowance		194	257	176	21	131	160	(29)	-18%	176
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	15	2	8	6	2	34%	15
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 279</b>	<b>6 155</b>	<b>5 529</b>	<b>533</b>	<b>3 864</b>	<b>4 366</b>	<b>(501)</b>	<b>-11%</b>	<b>5 529</b>
% increase	4		16.6%	4.7%						4.7%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		90 906	108 945	105 583	7 646	77 304	80 386	(3 082)	-4%	105 583
Pension and UIF Contributions		14 411	17 518	16 665	1 312	11 852	12 797	(946)	-7%	16 665
Medical Aid Contributions		4 938	7 144	5 773	497	4 223	4 809	(586)	-12%	5 773
Overtime		5 023	5 912	6 854	450	4 616	4 811	(195)	-4%	6 854
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 748	7 479	7 139	573	5 167	5 473	(306)	-6%	7 139
Cellphone Allowance		329	351	340	28	258	259	(0)	0%	340
Housing Allowances		598	365	286	25	218	242	(24)	-10%	286
Other benefits and allowances		6 087	6 876	7 430	561	5 111	5 378	(267)	-5%	7 430
Payments in lieu of leave		1 738	1 297	1 892	227	1 211	1 211	-	-	1 892
Long service awards		504	562	563	47	422	422	-	-	563
Post-retirement benefit obligations		1 343	1 507	1 718	179	1 258	1 215	43	4%	1 718
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		481	523	513	43	385	388	(4)	-1%	513
Acting and post related allowance		-	-	286	14	49	115	(65)	-57%	286
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>133 108</b>	<b>158 478</b>	<b>155 041</b>	<b>11 603</b>	<b>112 073</b>	<b>117 506</b>	<b>(5 433)</b>	<b>-5%</b>	<b>155 041</b>
% increase	4		19.1%	16.5%						16.5%
<b>Total Parent Municipality</b>		<b>144 741</b>	<b>171 464</b>	<b>167 203</b>	<b>12 838</b>	<b>120 828</b>	<b>126 916</b>	<b>(6 088)</b>	<b>-5%</b>	<b>167 203</b>

## 2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	–	629	6 538	–	–	6 538	6 538	100.0%	0%
August	2 226	3 237	6 538	152	152	13 077	12 924	98.8%	0%
September	1 184	1 807	6 538	1 856	2 008	19 615	17 606	89.8%	3%
October	3 958	10 254	6 538	4 428	6 436	26 153	19 717	75.4%	8%
November	(1 027)	7 860	7 857	4 628	11 064	34 010	22 946	67.5%	14%
December	2 262	4 962	7 857	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	4 828	780	15 159	54 553	39 394	72.2%	19%
March	5 254	22 045	4 828	6 836	21 995	59 381	37 386	63.0%	28%
April	3 003	8 495	4 828	–	–	64 209	–	–	–
May	8 043	7 061	4 828	–	–	69 036	–	–	–
June	24 184	6 292	4 828	–	–	73 864	–	–	–
<b>Total Capital expenditure</b>	<b>53 751</b>	<b>78 459</b>	<b>73 864</b>	<b>21 995</b>					

The Municipality has an adjusted capital budget of R 73.864 million. Expenditure of R 21.995 million has been incurred to date. Commitments amounting to R 4 640 114.73 (excl VAT) are currently on the system.

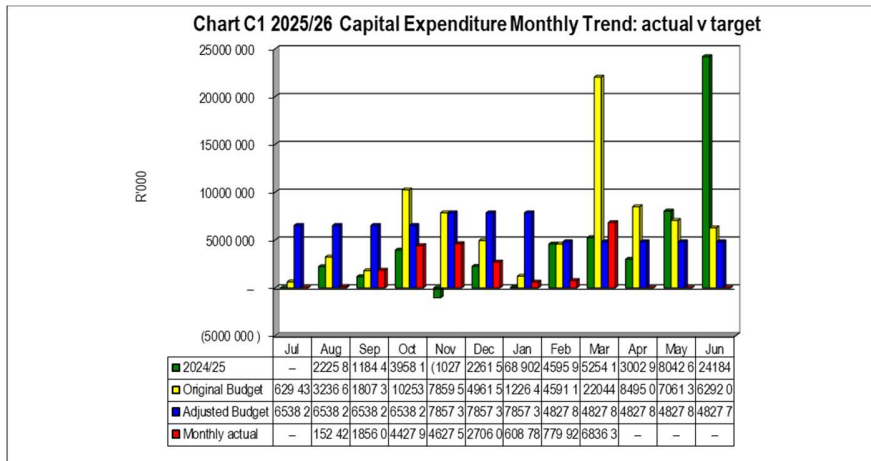


Figure 20: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

**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 - M09 March										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		24 332	37 369	21 529	5 039	8 844	23 214	14 369	61.9%	21 529
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 200	-	-	-	420	420	100.0%	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	1 200	-	-	-	420	420	100.0%	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2 000	2 000	-	-	1 500	1 500	100.0%	2 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	2 000	2 000	-	-	1 500	1 500	100.0%	2 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		8 769	20 183	8 417	3 077	3 579	11 241	7 662	68.2%	8 417
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		5 413	1 739	3 340	-	502	2 305	1 803	78.2%	3 340
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 356	18 444	5 077	3 077	3 077	8 936	5 859	65.6%	5 077
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		15 563	-	5 022	1 962	4 575	2 722	(1 853)	-68.1%	5 022
Pump Station		-	-	-	-	-	24	24	100.0%	-
Reticulation		-	-	1 962	1 962	1 962	785	(1 177)	-150.0%	1 962
Waste Water Treatment Works		15 563	-	3 060	-	2 613	1 913	(700)	-36.6%	3 060
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	13 986	6 090	-	691	7 331	6 640	90.6%	6 090
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	8 696	3 284	-	66	4 357	4 291	98.5%	3 284
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	5 290	2 806	-	625	2 974	2 349	79.0%	2 806
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	<b>4 883</b>	<b>13 786</b>	<b>12 702</b>	<b>496</b>	<b>4 519</b>	<b>9 906</b>	<b>5 387</b>	<b>54.4%</b>	<b>12 702</b>
Community Facilities	4 883	13 786	12 702	496	4 519	9 906	5 387	54.4%	12 702
Halls	4 883	13 786	12 702	496	4 519	9 906	5 387	54.4%	12 702
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Puris	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

<b>Computer Equipment</b>		997	950	753	2	95	635	541	85.1%	753
Computer Equipment		997	950	753	2	95	635	541	85.1%	753
<b>Furniture and Office Equipment</b>		360	180	465	41	163	319	156	49.0%	465
Furniture and Office Equipment		360	180	465	41	163	319	156	49.0%	465
<b>Machinery and Equipment</b>		2 243	1 875	2 821	-	265	2 003	1 739	86.8%	2 821
Machinery and Equipment		2 243	1 875	2 821	-	265	2 003	1 739	86.8%	2 821
<b>Transport Assets</b>		7 623	1 970	1 767	-	1 280	1 274	(6)	-0.5%	1 767
Transport Assets		7 623	1 970	1 767	-	1 280	1 274	(6)	-0.5%	1 767
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	1	40 439	56 130	40 036	5 579	15 167	37 352	22 185	59.4%	40 036

**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 - M09										
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										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
<b>Infrastructure</b>		5 116	1 750	5 159	-	-	3 443	3 443	100.0%	5 159
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 100	1 750	4 463	-	-	3 008	3 008	100.0%	4 463
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	2 478	-	-	1 549	1 549	100.0%	2 478
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 100	1 750	1 985	-	-	1 459	1 459	100.0%	1 985
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4 016	-	696	-	-	435	435	100.0%	696
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		3 913	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		103	-	696	-	-	435	435	100.0%	696
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	-	1 200	1 200	-	-	900	900	100.0%	1 200
Community Facilities	-	1 200	1 200	-	-	900	900	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	-	-	900	900	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	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	5 116	2 950	6 359	-	-	4 343	4 343	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 - M09 March										
Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		16 996	21 997	24 395	1 176	14 382	17 114	2 732	16.0%	24 395
Roads Infrastructure		8 536	10 004	11 511	635	8 519	8 190	(330)	-4.0%	11 511
Roads		6 694	7 794	8 663	619	6 421	6 259	(162)	-2.6%	8 663
Road Structures		1 842	2 210	2 848	16	2 099	1 931	(168)	-8.7%	2 848
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		667	712	700	4	30	524	494	94.3%	700
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		601	712	277	4	30	277	247	89.3%	277
Attenuation		66	-	423	-	-	247	247	100.0%	423
Electrical Infrastructure		1 584	2 625	3 119	77	591	1 953	1 362	69.7%	3 119
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 584	2 625	3 119	77	591	1 953	1 362	69.7%	3 119
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 226	1 270	1 343	37	799	865	66	7.6%	1 343
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		24	400	237	3	199	92	(107)	-116.0%	237
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 201	870	1 106	34	600	773	173	22.3%	1 106
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 859	6 401	6 671	401	4 391	4 921	529	10.8%	6 671
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		4 738	5 591	5 816	380	4 162	4 283	121	2.8%	5 816
Waste Water Treatment Works		121	810	855	21	229	637	408	64.0%	855
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		124	985	1 050	23	52	663	611	92.2%	1 050
Landfill Sites		124	985	1 050	23	52	663	611	92.2%	1 050
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	<b>8 343</b>	<b>10 206</b>	<b>10 237</b>	<b>673</b>	<b>6 584</b>	<b>7 601</b>	<b>1 017</b>	<b>13.4%</b>	<b>10 237</b>
<b>Community Facilities</b>	6 876	8 545	8 281	592	5 247	6 271	1 025	16.3%	8 281
Halls	753	1 247	1 631	112	552	1 095	543	49.6%	1 631
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	5	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	6 117	7 297	6 650	480	4 695	5 177	482	9.3%	6 650
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>	1 467	1 661	1 956	80	1 337	1 330	(8)	-0.6%	1 956
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 467	1 661	1 956	80	1 337	1 330	(8)	-0.6%	1 956
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	554	1 183	482	2	130	584	454	77.8%	482
Operational Buildings	554	1 183	482	2	130	584	454	77.8%	482
Municipal Offices	554	1 183	482	2	130	584	454	77.8%	482
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

<b>Computer Equipment</b>		122	210	194	-	52	109	56	51.9%	194
Computer Equipment		122	210	194	-	52	109	56	51.9%	194
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>		4	587	283	3	5	139	134	96.6%	283
Machinery and Equipment		4	587	283	3	5	139	134	96.6%	283
<b>Transport Assets</b>		5 059	5 015	5 989	571	4 105	4 139	34	0.8%	5 989
Transport Assets		5 059	5 015	5 989	571	4 105	4 139	34	0.8%	5 989
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	1	31 078	39 198	41 580	2 425	25 258	29 686	4 428	14.9%	41 580

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

No material variances from SDBIP.

## 2.9 Other supporting documents

<b>Cederberg Local Municipality</b>	
<b>Bank Reconciliation</b>	
<b>MARCH 2026</b>	
	<b>Amount</b>
Bank Statement Balance	<b>10 843 725.13</b>
72194774	0.00
72194480	-0.00
82163324	10 408 664.37
32630263	435 060.76
Cashbook Balance	<b>9 555 542.65</b>
39999010203	-
39999010204	-
39999010301	372 098.52
39999010302	1 214 728.53
39999010303	-
39999010305	-2 268.00
39999010701	9 645 704.34
39999010702	1 042 334 443.30
39999010703	-1 042 815 803.06
39999010704	1 052 938.36
39999010705	-1 458 169.34
39999010802	-736 137.09
39999010805	-51 992.91
39999010902	65 479.73
39999010905	-65 479.73
Difference	<b>1 288 182.48</b>
<b>Reconciling Items</b>	<b>Difference</b>
Cashier Receipts	-1 015 253.18
Bank Deposits	-31 364.42
Outstanding EFT Payments	80 037.61
Post Office	-1 912.86
Wages, Salaries and Council	2 391 516.43
Other	-134 841.10
	<b>1 288 182.48</b>
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 March 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: 2026-04-16

