

CEDERBERG MUNICIPALITY

MONTHLY BUDGET STATEMENT

MAY 2026



**In-Year Report of the
Municipality**

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

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Glossary

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

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 has received confirmation from National Treasury that the 2nd 1/3 write-off has been approved. Upon confirmation on Eskom accounts, the 2nd 1/3 write-off will be processed.

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 May 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	29 323 391	467 499 755	491 981 489	- 24 481 734	-4.98%
Total Operating Expenditure	476 189 111	514 019 873	538 419 142	40 125 496	439 384 649	490 960 341	- 51 575 692	-10.51%
<i>Surplus/(Deficit)</i>	27 485 353	589 915	1 210 627	- 10 802 105	28 115 106	1 021 148	27 093 958	7067.18%
Capital Transfers and Subsidies (Monetary allocations)	37 780 985	39 848 176	33 896 211	366 462	19 639 179	32 426 949	- 12 787 770	-39.44%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	-	-	-	-	-
<i>Surplus/ (Deficit) for the year</i>	65 266 339	40 438 091	35 106 838	- 10 435 643	47 754 285	33 448 097	14 306 188	42.77%
Total Capital Expenditure	53 751 410	78 459 243	73 864 139	4 041 075	27 626 768	69 036 347	- 41 409 579	-59.98%

The actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 4.98% below, whilst the variance for operating expenditure was 10.51% below YTD budget.

The operating revenue realised is R 24.482 million below YTD budget while operating expenditure was R 51.576 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 41.410 million below YTD budget. The budget has been adjusted to R73.864 million and R 27.627 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 May 2026.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	152 838	168 694	175 977	13 273	153 866	160 463	(6 597)	-4.11%	175 977
Service charges - Water	32 696	34 221	34 944	2 139	31 893	31 948	(55)	-0.17%	34 944
Service charges - Waste Water Management	15 823	15 309	15 914	1 261	14 564	14 517	47	0.32%	15 914
Service charges - Waste management	14 604	14 318	14 677	1 198	13 531	13 412	119	0.89%	14 677
Sale of Goods and Rendering of Services	5 318	4 781	5 008	236	5 405	4 564	840	18.41%	5 008
Agency services	4 012	4 171	4 158	220	4 079	3 813	266	6.98%	4 158
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 362	7 265	6 511	514	5 776	6 056	(280)	-4.62%	6 511
Interest earned from Current and Non Current Assets	9 619	7 788	10 853	53	10 012	9 591	421	4.39%	10 853
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 070	781	966	89	963	864	98	11.39%	966
Licence and permits	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	595	411	456	0	462	413	49	11.87%	456
Non-Exchange Revenue									
Property rates	74 997	76 578	80 951	6 320	74 719	73 695	1 024	1.39%	80 951
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	56 370	45 587	54 330	2 516	44 714	48 783	(4 069)	-8.34%	54 330
Licence and permits	2	2	2	-	1	2	(1)	-45.44%	2
Transfers and subsidies - Operational	105 686	109 882	110 390	820	99 647	101 371	(1 725)	-1.70%	110 390
Interest earned from Receivables (Non-Exchange)	4 500	4 743	4 222	337	3 751	3 931	(180)	-4.57%	4 222
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)	3 863	5 431	4 493	347	4 028	4 228	(200)	-4.74%	4 493
Gains on disposal of Assets	1 428	400	400	-	15	367	(352)	-95.98%	400
Other Gains	12 889	14 248	15 377	-	76	13 964	(13 888)	-99.45%	15 377
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	503 674	514 610	539 630	29 323	467 500	491 981	(24 482)	-4.98%	539 630

Sale of Goods and Rendering of Services: This category is 18.41% 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.

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) - M11 May									
Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type									
Employee related costs	138 386	164 632	160 570	12 566	141 165	147 670	(6 505)	-4.41%	160 570
Remuneration of councillors	6 355	6 831	6 634	558	5 976	6 104	(128)	-2.09%	6 634
Bulk purchases - electricity	124 217	141 209	148 477	9 587	120 481	135 256	(14 775)	-10.92%	148 477
Inventory consumed	13 314	14 186	17 618	2 475	14 157	15 650	(1 493)	-9.54%	17 618
Debt impairment	66 019	52 790	64 529	6 747	57 801	57 782	19	0.03%	64 529
Depreciation and amortisation	33 693	33 534	36 371	2 520	27 442	33 009	(5 567)	-16.86%	36 371
Interest	15 150	12 415	12 719	962	10 239	11 623	(1 384)	-11.91%	12 719
Contracted services	40 502	45 175	50 537	1 967	34 215	46 080	(11 865)	-25.75%	50 537
Transfers and subsidies	164	750	788	2	94	723	(628)	-86.95%	788
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	35 399	40 037	36 589	2 742	27 813	33 906	(6 093)	-17.97%	36 589
Losses on Disposal of Assets	-	400	400	-	-	367	(367)	-100.00%	400
Other Losses	2 989	2 060	3 188	-	-	2 791	(2 791)	-100.00%	3 188
Total Expenditure	476 189	514 020	538 419	40 125	439 385	490 960	(51 576)	-10.51%	538 419

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 11.91% under YTD budget. This is mainly due to unwinding of interest of the debt relief which will be recognized when approval and confirmation is received for the 2nd portion write off. Approval has been received from National Treasury, however it will be accounted for upon confirmation on the Eskom accounts.

Contracted services: This category is under YTD budget due to several line items for example water meters, Disaster Relief operational projects, etc. The procurement process for the said items has been concluded. It is expected that expenditure will be incurred during May and June 2026.

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	20 535 240	60.58%
Internally Generated Funds	38 611 067	39 967 928	7 091 528	17.74%
Total	78 459 243	73 864 139	27 626 768	37.40%

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is currently at 31.93% 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. Practical completion of the project is scheduled for August 31, 2026.

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

Drop-Off Facility: Supply Chain Process in progress.

Municipal Disaster Response Grant:

For the electrical projects, site Handover done. Construction Commenced in 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. Practical completion of the project is scheduled for August 31, 2026

Upgrade roads: Cederberg: Project started during March 2026. Construction is in progress.

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 4.71 months and the current ratio to 2.05:1.

1.3.2.5 Collection Rate

Total Aggregate Collection		11.May - Reporting for April in May			
		Billing For April	Collection in May	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	20 740 414	19 357 003	1 383 411	93%
2.Collection <u>excl Eskom</u> supplied areas		-	-	-	#DIV/0!
3.Collection: Property Rates		6 303 963	5 646 680	657 283	90%
4.Total average collection: Electricity (Municipal supplied areas)		8 216 826	8 184 837	31 989	100%
5.Total average collection: Water		3 031 182	2 940 001	91 181	97%
6.Total average collection: Wastewater		1 161 541	1 157 703	3 838	100%
7.Total average collection: Refuse		1 191 124	1 112 044	79 080	93%
8. Total average collection: Interest		835 778	315 737	520 040	38%

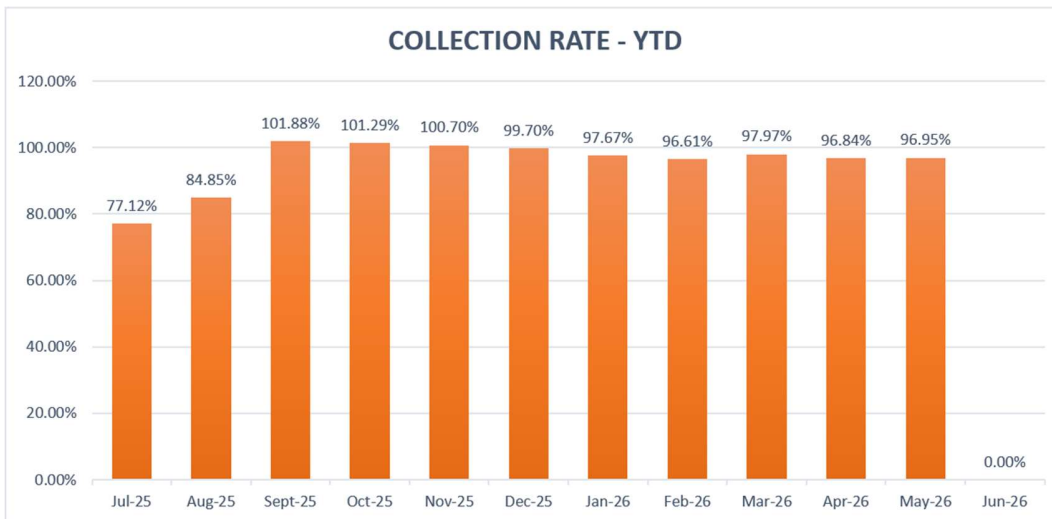


Figure 2: Collection Rate

The monthly collection rate is 93% for April in May. The cumulative collection rate is 96.95% 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 convenes 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	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD
		Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026
1 Capital expenditure to Total expenditure	10% - 20%	10.3%	0.0%	0.2%	1.8%	5.9%	5.3%	5.7%	5.9%	4.6%	5.8%	5.6%	5.9%
2 Repairs and maintenance to PPE	8%	2.1%	0.0%	0.3%	0.4%	2.0%	0.9%	1.2%	2.0%	1.5%	1.7%	1.9%	2.0%
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%	96.8%	97.0%
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%	16.3%	16.0%
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	0	0
6 Cash/Cost coverage ratio	1 - 3 months	3.01	5.02	4.05	4.05	3.82	3.46	4.43	4.09	4.29	4.87	4.71	4.49
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	2.05	1.98
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%	0.1%	0.1%
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%	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%	8.9%	6.0%
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%	13.2%	13.8%
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	62	132	50	30	65	63	49	62	66	63	62	59
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%	33.6%	33.5%
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%	8.1%	7.8%
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%	36.7%	40.0%
20 Operating expenditure budget implementation indicator	95% - 100%	89.7%	71.9%	84.2%	87.0%	89.6%	92.2%	88.4%	92.1%	89.5%	90.4%	90.0%	89.5%
21 Operating revenue budget implementation indicator	95% - 100%	97.7%	160.0%	120.6%	107.7%	103.2%	97.7%	106.1%	103.1%	95.0%	101.9%	98.6%	95.0%
22 Billed revenue budget implementation indicator	95% - 100%	100.3%	126.5%	115.3%	109.4%	107.0%	104.2%	102.6%	102.9%	98.0%	100.2%	99.3%	98.0%

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 4.49 and the current ratio moving to 1.98:1, 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			
 National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003			
Municipality Self-Assessment			
Certificate of Compliance: Municipal Debt Relief Conditions for Application			
Period	May26		Notes/Comments
National Financial Year	2025/26		
Demarcation Code of Municipality being assessed	WC012		
District	West Coast		
Demarcation Description	Cederberg		
I, Mr G F. Mathyole, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below.			
Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list			
6.3 + Maintaining the Eskom and bulk water current account – (select account for the purpose of this exercise from the account for a single month, one report)			
6.12.1	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes	No invoices received for May. Invoices received 11 June 2025
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://app.gomuni.co.za ?	Yes	
6.12.3	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOIA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "new arrears" (March 2023 and / or subsequent current accounts) up to the date of NT approval of the application.</i>	Yes	Three Eskom invoices received late. Only received 10 June 2025. Refer to summary
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://app.gomuni.co.za ?	Yes	
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOIA data string and the section 41(2) MFMA statement of Eskom?	Yes	
6.4 Compliance with a funded MTRF – (choose from drop down list the MTRF assessed)			
6.4.1	- Is the municipality's MTRF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mtrf.nat.gov.za/DocumentPages/funding.aspx ?	Yes	
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 80% of its revenue (into revenue funds), this provision for debt impairment aligning with the historic collection level should equal to 20 per cent of the 2023/24 MTRF revenue projections (also property rates). If the municipality merely used the same provision to balance the budget and there is no no alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i>	Yes	
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to balance the budget and there is no no alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No".</i>	Yes	
6.4.2	- If the municipality's MTRF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTRF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	N/A - the MTRF is funded	
<i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the FRP / NT must determine whether the existing FRP incorporates / will give effect to a funded MTRF. If not, the FRP requires strengthening.</i>			
6.4.2	- If the municipality's MTRF 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 MTRF over the period of the FRP) - aligning with the principles of a budget funding plan 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>	N/A	
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 water/ Eskom tariffs, lower January collection rates, etc.?)	Yes	
6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTRF submissions with effect the tabling of the 2023/24 MTRF?	Yes	
6.6 Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTRF, demonstrated, through its by-laws and budget related policies that:			
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The municipality has completed the consolidation exercise for all business and residential properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? (Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineers to ensure a minimum supply of waste water.)	No	The Municipality does not have the means to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality's budget strategy makes provision for restricting both water and electricity. Indigents are based on Monday 20th the account is settled. The Municipality successfully received a 71m allocation from PT for the installation of smart water meters. The procurement process for the meters has commenced. The meters have been installed. However, if the meter returned as the same problem still exists the current meter. The Municipality will also implement phase 2 with the allocated grant funding of R2.5m from PT to continue the rollout of the project. The procurement process has been completed and the new meters will be ordered in May 2025. Meter installation is expected during May/June 2025.
6.6.4	- If any 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 50 and 6 Kilolitres. 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 related budget as submitted confirm the municipality's relevant MTRF'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 –			
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and services charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter – demonstrated in the MFMA s.71 monthly and quarterly statements) and mSCOIA data strings uploaded via the GoMuni Upload Portal?	Yes	The monthly collection rate is 93% for April in May, the cumulative collection rate is 96.96%
<i>Note - although the collection threshold for electricity (MFMA Circular No. 70) is 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this item.</i>			

6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :		
20	6.7.2.1 * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	6.7.1 = Yes	
21	6.7.2.2 * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes	
22	6.7.2.3 * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	6.7.1 = Yes	
23	6.7.3 - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes	The municipality replaces all prepaid electricity meters (by virtue of damage or theft) with smart meters. Water meters are however still conventional. A smart-meter project will start to replace the conventional meters at indigent households. The municipality will spend the PT grant allocations for both water and electricity by June 2026. However, the installation will only commence with the implementation of the smart-meter project funded by NT. The project approved R46m for the replacement of all pre-paid electricity meters to smart prepaid meters. The project 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 MTRF 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 the rebates the municipality offers to different customers.
27	6.8.1 - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <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 https://guploadportal.treasury.gov.za/ ?	Yes	
6.9 Monitor and report on implementation –			
29	6.9.1 - MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2 - If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <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 https://guploadportal.treasury.gov.za/ ?	No FRP	
<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>			
6.10 Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:			
33	6.10.1 - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2 - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://guploadportal.treasury.gov.za/ ? <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 PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</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 the municipal debt support programme. NT confirms that MFMA Circular No. 124, condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</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 (LGEs) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	
38	6.12.2 - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes	

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Province WC Code: WCD12 District: West Coast Code Description: Cederberg																																																		
Monthly Performance Report																																																				
Municipal Details		Part A Eskom And Bulk water current account				Part B Compliance with a funded MTRF				Part C FR/RFP & Tariff Assessment				Part D Electricity and water as collection tools				Part E Quarterly collection of property rates and services charges				Part F Maximization of Revenue Base				Part G Oversight				Scoring and Rating																						
Month	Code Descr	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating								
25 July 25	Cederberg WCD12	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	Yes	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate					
26 August 25	Cederberg WCD12	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	Yes	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate		
27 September 25	Cederberg WCD12	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	Yes	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate	
28 October 25	Cederberg WCD12	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	Yes	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
29 November 25	Cederberg WCD12	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	Yes	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
30 December 25	Cederberg WCD12	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	Yes	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
31 January 26	Cederberg WCD12	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	Yes	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
31 February 26	Cederberg WCD12	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	Yes	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
31 March 26	Cederberg WCD12	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	Yes	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
31 April 26	Cederberg WCD12	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	Yes	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate

Figure 6: Provincial Treasury Compliance Assessment

The figure above reflects the Provincial Treasury’s compliance score for the previous month. In accordance with PT’s assessment, the Municipality scored compliance of 98% for April 2026.

1.3.3.4 Collection Rate Information

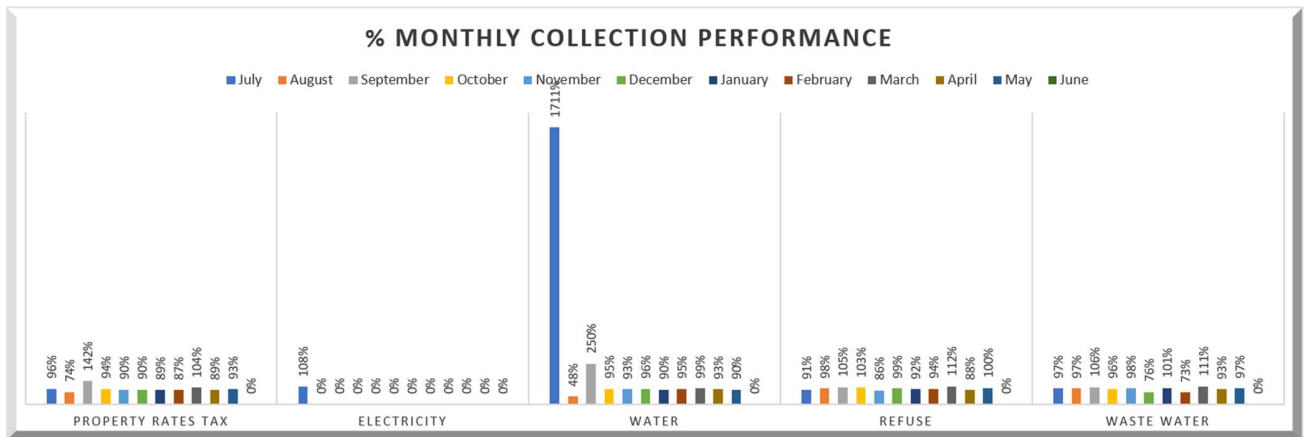


Figure 7: Monthly Collection Performance per service

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Municipal Details Western Cape Code: WCD12 District: Municipality: Cederberg Period Monitored: 2025 No Of Weeks: 6																		
Collection Rate Assessment																				
Aggregate Collection	Summary - Quarter 1				Summary - Quarter 2				Summary - Quarter 3				Summary - Quarter 4							
	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q2	Billing	Collection	R - Billing not collected	% Collection	Q3	Billing	Collection	R - Billing not collected	% Collection	Q4
1. Collection for whole demarcation	68 038 070	73 370 046	(4 814 970)	107%	107%	91 034 040	92 221 028	9 310 000	97%	97%	91 020 208	97 910 280	4 619 900	97%	97%	40 402 210	36 762 402	3 849 900	91%	91%
2. Collection excl Eskom supplied areas	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3. Collection - Property Rates	22 864 948	26 912 027	(3 867 679)	113%	113%	19 005 691	17 947 321	1 058 370	94%	94%	18 832 219	17 761 529	1 071 690	94%	94%	12 547 577	11 424 370	1 123 207	91%	91%
4. Total average collection: Electricity (Municipal supplied areas)	30 966 247	31 051 610	(86 363)	103%	103%	23 383 023	22 440 791	960 232	96%	96%	20 735 108	20 482 706	43 402	100%	100%	15 870 838	14 883 071	987 821	94%	94%
5. Total average collection: Water	5 153 862	7 745 589	(2 591 683)	150%	150%	8 707 171	7 789 693	967 214	89%	89%	10 055 246	9 386 940	666 434	93%	93%	5 660 576	5 395 426	265 150	95%	95%
6. Total average collection: Wastewater	4 050 800	3 746 800	305 000	92%	92%	3 985 228	3 614 820	370 409	91%	91%	3 940 789	3 586 660	274 129	93%	93%	2 344 072	2 284 460	59 610	97%	97%
7. Total average collection: Refuse	3 729 108	3 268 403	460 704	88%	88%	3 780 348	3 272 631	507 718	87%	87%	3 632 774	3 276 629	376 075	90%	90%	2 344 200	2 159 076	185 214	92%	92%
8. Total average collection: Interest	2 093 075	1 548 918	1 054 027	80%	65%	2 613 070	1 197 022	1 416 056	46%	46%	2 423 222	895 014	1 588 028	34%	34%	1 640 897	617 691	1 023 806	38%	38%

Figure 8: Collection Rate per Quarter

Collection Rate Assessment						
Total Aggregate Collection			11.May - Reporting for April in May			
			Billing For April	Collection in May	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary		20 740 414	19 357 003	1 383 411	93%
2.Collection excl Eskom supplied areas			-	-	-	#DIV/0!
3.Collection: Property Rates			6 303 963	5 646 680	657 283	90%
4.Total average collection: Electricity (Municipal supplied areas)			8 216 826	8 184 837	31 989	100%
5.Total average collection: Water			3 031 182	2 940 001	91 181	97%
6.Total average collection: Wastewater			1 161 541	1 157 703	3 838	100%
7.Total average collection: Refuse			1 191 124	1 112 044	79 080	93%
8. 7.Total average collection: Interest			835 778	315 737	520 040	38%
Complete This Section			Quarter 4 Performance Per Ward			
			11.May			
Services	Electricity Supplier	Ward Name & Number	Billing For April	Collection in May	Rand Value of Billing not collected	% Collection
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	389 462	245 634	143 827	63%
Electricity			-	-	-	#DIV/0!
Water			4 938	-	4 938	0%
Refuse			2 901	-	2 901	0%
Waste Water			1 785	-	1 785	0%
Interest			52 223	4 260	47 963	8%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	1 019 630	949 109	70 520	93%
Electricity			2 929 270	2 785 511	143 759	95%
Water			685 499	617 173	68 326	90%
Refuse			299 355	269 441	29 915	90%
Waste Water			344 430	301 097	43 333	87%
Interest			77 467	26 587	50 879	34%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 701 624	1 596 352	105 273	94%
Electricity			4 140 240	4 300 022	0	104%
Water			1 167 812	1 164 409	3 403	100%
Refuse			415 242	405 199	10 043	98%
Waste Water			462 191	519 307	0	112%
Interest			238 184	122 978	115 206	52%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	841 964	807 149	34 815	96%
Electricity			343 971	370 026	0	108%
Water			430 853	347 744	83 109	81%
Refuse			169 342	170 582	0	101%
Waste Water			109 640	114 092	0	104%
Interest			225 418	73 304	152 114	33%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 540 165	1 365 738	174 427	89%
Electricity			801 059	729 279	71 780	91%
Water			735 244	809 538	0	110%
Refuse			292 540	265 615	26 924	91%
Waste Water			238 928	220 660	18 268	92%
Interest			142 540	45 642	96 898	32%
Property Rates Tax	Eskom supplied	Ward 6	811 118	682 697	128 421	84%
Electricity			2 285	-	2 285	0%
Water			6 836	1 138	5 698	17%
Refuse			11 744	1 207	10 537	10%
Waste Water			4 567	2 548	2 019	56%
Interest			99 947	42 967	56 980	43%

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



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

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

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

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
Indigent Household service targets	1																		
Water: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HH's with piped water inside dwelling						1 629	1 960	2 032	2 225					2 394	2 457	2 464	2 487		
Indigent HH's with piped water inside yard (but not in dwelling)																			
Indigent HH's using public tap (at least min service level)	2																		
Indigent HH's with other water supply (at least min service level)	4																		
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total						1 629	1 960	2 032	2 225					2 394	2 457	2 464	2 487		
Indigent HH's using public tap (< min service level)	3																		
Indigent HH's with other water supply (< min service level)	4																		
Indigent HH's with No water supply																			
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total																			
Total number of registered indigent households	5					1 629	1 960	2 032	2 225					2 394	2 457	2 464	2 487		
Status of Water meters:																			
Number of Indigent HH's with prepaid Water																			
Number of Indigent HH's with conventional metered Water						1 448	1 773	1 790	2 018					2 248	2 284	2 305	2 275		
Number of Indigent HH's NOT metered currently - Water																			
Number of Indigent HH's with NO Water supply - No metering	10																		
Total number of registered indigent households						1 448	1 773	1 790	2 018					2 248	2 284	2 305	2 275		
Status of unlimited supply of Water:																			
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolites per household per month																			
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																			
Total number of registered indigent households receiving unlimited supply - Water																			
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolites	11																		
Energy: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HH's with Electricity (at least min service level)																			
Indigent HH's with Electricity - prepaid (min service level)																			
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total																			
Indigent HH's with Electricity (< min service level)						984	1 578	2 198	2 487					2 323	2 347	2 378	2 401		
Indigent HH's with Electricity - prepaid (< min service level)																			
Indigent HH's with other energy sources																			
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total						986	1 580	2 200	2 489					2 325	2 349	2 380	2 403		
Total number of registered indigent households	5					986	1 580	2 200	2 489					2 325	2 349	2 380	2 403		
Status of Electricity meters:																			
Number of Indigent HH's with prepaid Electricity						984	1 578	2 198	2 487					2 323	2 347	2 378	2 401		
Number of Indigent HH's with conventional metered Electricity						2			2					2	2	2	2		
Number of Indigent HH's NOT metered currently - Electricity																			
Number of Indigent HH's with other energy sources - No metering	12																		
Total number of registered indigent households						986	1 578	2 198	2 489					2 325	2 349	2 380	2 403		
Status of unlimited supply of Electricity:																			
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																			
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																			
Total number of registered indigent households receiving unlimited supply - Electricity																			
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																		
Number of ALL Households receiving Free Basic Service (including registered Indigent Households)	7																		
Water (6 kilolites per household per month)						1 448	1 773	1 790	2 018					2 248	2 284	2 305	2 275		
Electricity (other energy) (50kwh per household per month)						984	1 578	2 198	2 487					2 323	2 347	2 378	2 401		
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																			
Water (6 kilolites per household per month)																			
Electricity (other energy) (50kwh per household per month)																			
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																			
Water (6 kilolites per household per month)																			
Electricity (other energy) (50kwh per household per month)																			
Total cost of FBS Water and Electricity provided to ALL Households	8																		
Highest level of free service provided per household (ALL Households)																			
Property rates (R value threshold)						6	6	6	6					6	6	6	6		
Water (kilolites per household per month)																			
Sanitation (kilolites per household per month)						245	245	245	245					245	245	245	245		
Sanitation (Rand per household per month)						50	50	50	50					50	50	50	50		
Electricity (kwh per household per month)						240	240	240	240					240	240	240	240		
Refuse (average litres per week)																			
Revenue cost of subsidised services provided for ALL Households (R'000)	9																		
Residential Category - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)																		
PSI Category - 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 kilolites per indigent household per month)	15																		
Sanitation (in excess of free sanitation service to indigent households)	16																		
Electricity (other energy) (in excess of 50 kwh per indigent household per month)																			
Refuse (in excess of one removal a week for indigent households)																			
Municipal Housing - rental rebates																			
Housing - top structure subsidies	6																		
Other																			
Total revenue cost of subsidised services provided																			

Figure 10: Indigents information per month

1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2025/2026					
Reconciliation Period	Quarter 3					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
Property Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6 087	6 087	-	3 150 582 000.00	3 150 582 000.00	-
Industrial	5	5	-	4 617 000.00	4 617 000.00	-
Business and Commercial	604	604	-	1020 973 000.00	1020 973 000.00	-
Agricultural	1512	1512	-	4 425 987 000.00	4 425 987 000.00	-
Mining	-	-	-	-	-	-
State Owned for Public Purpose	37	37	-	248 431 000.00	248 431 000.00	-
PSI	490	490	-	73 820 000.00	73 820 000.00	-
PBO	12	12	-	11650 000.00	11650 000.00	-
Multi Use	-	-	-	-	-	-
Vacant	698	698	-	191226 000.00	191226 000.00	-
POW	42	42	-	84 644 000.00	84 644 000.00	-
Municipal	1031	1031	-	248 422 000.00	248 422 000.00	-
Other	170	170	-	167 799 000.00	167 799 000.00	-
	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	2 976 431	3 038 532	- 62 101	8 929 293.86	9 115 596.51	- 186 302.65
Industrial	7 515	7 515	- 0	22 545.11	22 545.12	- 0.01
Business and Commercial	1661826	1585 819	76 007	4 985 477.52	4 757 456.34	228 021.18
Agricultural	1393 090	1097 809	295 281	4 179 271.42	3 293 427.72	885 843.70
Mining	-	-	-	-	-	-
State Owned for Public Purpose	404 368	404 368	- 0	1213 104.72	1213 104.69	- 0.03
PSI	16 265	19 345	- 3 080	48 793.56	58 033.62	- 9 240.06
PBO	3 667	3 210	456	11000.60	9 631.47	1369.13
Multi Use	-	-	-	-	-	-
Vacant	240 756	171203	69 552	722 266.82	513 609.78	208 657.04
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	227	- 227	-	679.86	- 679.86
Total	<u>R6 703 917.87</u>	<u>R6 327 575.13</u>	<u>R376 342.74</u>	<u>20 111 753.62</u>	<u>18 982 725.39</u>	<u>1 129 028.23</u>

Figure 11: Property Rates Reconciliation

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

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

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

Action Plan -												
Ref	Focus Area	Item	Details	Responsible Official	Targeted Date	Remedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining
	Indigents		The recent tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage for each different indigent customer.	NT	10/06/2026	NT should assist on this matter	In Progress	To report to NT	Account 279000	In Place and Archived	2026/06/12	9VALUE1
1	Adjudged properties		Most of the properties will not be billed by the municipality on monthly basis, due to issue of billing done at the beginning of the year.	Revenue	10/06/2026	No action required	Completed	Once off billing done	Billing report	In Place and Archived	2026/06/12	-46185
1			The recent tool do not provide the rebates offered to different customers as per the policy.	NT	10/06/2026	Take down as per the new tool, by including all the rebates offered.	In Progress	The rebates offered will be captured as per new tool	Billing Report	In Place and Archived	2026/06/12	9VALUE1
4											2026/06/12	-46185
5											2026/06/12	-46185
6											2026/06/12	-46185
6											2026/06/12	-46185
6											2026/06/12	-46185
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 tool provides 100% rebates to indigent customers, while the municipality provides a certain percentage for each different indigent customer.	NT	10/06/2026	capture percentage municipalities to capture the rebates offered to the customers.	In Progress	NT to assist	customer with Acc num 379783	Not Yet Started	2026/06/12	9VALUE1
2							In Progress			Select from Drop Down	2026/06/12	-46185
Long Term Goal /Planned Deliverables /Key Achievements Mapping Dashboard												
Ref	Key A	Details	Comments									
1	Primary Keys in the Approved DV and the System Generated DV	PH /SG 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 DV										
3	Property Categories - Approved DV	The Approved DV must Possess only those Property Categories That are Defined in the MPRA										
4	Property Categories - Municipal System	The System Must Reflect the Approved DV Property Categories as 1, the Subcategories can then be used in other columns										
5	Approved DV	To include a Column for Indicating State Owned Properties										
5	Approved DV	To include a Column for Indicating State Owned Properties										
4	Approved DV	To include a Column for Indicating State Owned Properties										

Figure 12: Property Rates Variances Action Plan

1.3.3.7 Reconciliation of payments to Bulk Suppliers

Payment per mSCOA Data String M11						
Payment per mSCOA Data Strings				12 637 906.99		
Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 10 June 2026
6627012482	16-04-2026	16-05-2026	14-05-2026	2 084 810.13	M10	M11 String
6779486465	16-04-2026	16-05-2026	14-05-2026	4 179 776.41	M10	M11 String
8260124924	16-04-2026	16-05-2026	14-05-2026	734 937.07	M10	M11 String
9571810478	20-04-2026	20-05-2026	19-05-2026	5 045 006.89	M10	M11 String
5633644454	20-04-2026	20-05-2026	19-05-2026	593 376.49	M10	M11 String
				12 637 906.99		
Difference				-		
Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 11 May 2026
9251775291	10-04-2026	11-05-2026	07-05-2026	168 668.66	M10	Internal Usage not included in string
8287424551	13-04-2026	13-05-2026	07-05-2026	199 416.52	M10	Internal Usage not included in string
5377939292	16-04-2026	16-05-2026	14-05-2026	6 839.06	M10	Internal Usage not included in string
9003055662	09-04-2026	09-05-2026	08-05-2026	3 028.16	M10	Internal Usage not included in string
9581081208	21-04-2026	16-05-2026	14-05-2026	3 023.90	M10	Internal Usage not included in string
6897791850	21-04-2026	16-05-2026	14-05-2026	1 962.18	M10	Internal Usage not included in string
8926469644	21-04-2026	16-05-2026	14-05-2026	14 213.77	M10	Internal Usage not included in string
7486207260	07-04-2026	02-05-2026	29-04-2026	3 484.95	M10	
9792412008	21-04-2026	16-05-2026	14-05-2026	52 191.95	M10	Internal Usage not included in string
7460413421	07-04-2026	02-05-2026	29-04-2026	2 088.77	M10	Internal Usage not included in string
9622581180	28-04-2026	23-05-2026	21-05-2026	9 797.85	M10	Internal Usage not included in string
6983620040	24-04-2026	25-05-2026	21-05-2026	25 227.90	M10	Internal Usage not included in string
5710236842	16-04-2026	16-05-2026	14-05-2026	72 941.71	M10	Internal Usage not included in string
6829354180	21-04-2026	16-05-2026	14-05-2026	35 278.57	M10	Internal Usage not included in string
5421499776	07-04-2026	02-05-2026	29-04-2026	10 878.76	M10	Internal Usage not included in string
8774598833	14-04-2026	14-05-2026	07-05-2026	3 868.75	M10	Internal Usage not included in string
9251775291	10-05-2026	09-06-2026	04-06-2026	150 057.60	M11	Internal Usage not included in string
8287424551	12-05-2026	11-06-2026	04-06-2026	193 564.04	M11	Internal Usage not included in string
9003055662	12-05-2026	11-06-2026	10-06-2026	3 028.16	M11	Internal Usage not included in string

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

Figure 13: mSCOA Reconciliation

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:												
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	mSCOA	Month	Comment
1	6627012482	Eskom	Bulk Purchases Provision	23-07-2025	22-08-2025	21-08-2025	1 416 832.83	2 833 065.68	-	-	M01	M03 String
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
3	8260124924	Eskom	Bulk Purchases Provision	23-07-2025	22-08-2025	21-08-2024	512 052.21	1 024 104.42	-	-	M01	M03 String
4	9571810478	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 479 856.94	6 959 913.88	-	-	M01	M03 String
5	5633644454	Eskom	Bulk Purchases Provision	23-07-2025	22-08-2025	21-08-2025	316 772.19	633 544.38	-	-	M01	M03 String
6	5001886097	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	104.17	1 406.25	-	-	M01	M02 String
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
10	8287424551	Eskom	Bulk Purchases Provision	15-07-2025	14-08-2025	07-08-2025	110 074.21	368 914.04	-	-	M01	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	3 243.43	6 486.87	-	-	M01	M02 String
12	9003056662	Eskom	Bulk Purchases	16-07-2025	15-08-2025	-	-	-	-8 770.02	-	M01	M02 String
13	9581081208	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	1 336.68	2 673.36	-	-	M01	M02 String
14	6897791850	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	1 336.68	2 439.80	-	-	M01	M02 String
15	8926469644	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	7 681.74	13 443.05	-	-	M01	M02 String
16	7486207260	Eskom	Bulk Purchases	04-07-2025	29-07-2025	-	-	-	-10 729.92	-	M01	Account in credit
17	9792412008	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	28 912.07	52 403.12	-	-	M01	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	04-07-2025	29-07-2025	28-07-2025	237.84	3 210.88	-	-	M01	M02 String
19	9622581180	Eskom	Bulk Purchases Provision	25-07-2025	19-08-2025	14-08-2025	8 236.42	10 741.85	-	-	M01	M02 String
20	6983620040	Eskom	Bulk Purchases	17-07-2025	16-08-2025	14-08-2025	9 446.41	17 633.29	-	-	M01	M02 String
21	5710236842	Eskom	Bulk Purchases Provision	16-07-2025	15-08-2025	14-08-2025	8 186.98	85 849.93	-	-	M01	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	40 524.97	25 670.27	-	-	M01	M02 String
23	5421499776	Eskom	Bulk Purchases Provision	04-07-2025	29-07-2025	28-07-2025	11 601.84	9 303.64	-	-	M01	M02 String
24	8774598833	Eskom	Bulk Purchases Provision	29-07-2025	28-08-2025	21-08-2025	8 682.01	4 275.40	-	-	M01	M03 String
			Provision				1 760.46	2 514.94	-	-		
			Provision				9 473 187.16	18 721 678.37	-	-		

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:												
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	mSCOA	Month	Comment
1	6627012482	Eskom	Bulk Purchases	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	8260124924	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	17-08-2025	16-09-2025	14-09-2025	8 204 211.05	8 204 211.05	-	-	M02	M04 String
5	5633644454	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	696 806.90	696 806.90	-	-	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	364 263.96	364 263.96	-	-	M02	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	6 539.06	6 539.06	-	-	M02	M02 String
12	9003056662	Eskom	Bulk Purchases	14-08-2025	13-09-2025	12-09-2025	5 710.87	5 710.87	-	-	M02	M02 String
13	9581081208	Eskom	Bulk Purchases	20-08-2025	19-09-2025	12-09-2025	3 701.57	3 701.57	-	-	M02	M02 String
14	6897791850	Eskom	Bulk Purchases	20-08-2025	19-09-2025	08-09-2025	2 088.77	2 088.77	-	-	M02	M02 String
15	8926469644	Eskom	Bulk Purchases	20-08-2025	19-09-2025	12-09-2025	15 130.68	15 130.68	-	-	M02	M02 String
16	7486207260	Eskom	Bulk Purchases	01-09-2025	-	-	7 244.97	-	-7 244.97	-	M02	Account in credit
17	9792412008	Eskom	Bulk Purchases	20-08-2025	19-09-2025	12-09-2025	36 952.66	36 952.66	-	-	M02	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	2 088.77	2 088.77	-	-	M02	M02 String
19	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	17-08-2025	16-09-2025	14-09-2025	18 688.26	18 688.26	-	-	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	6829354180	Eskom	Bulk Purchases	20-08-2025	19-09-2025	12-09-2025	29 630.44	29 630.44	-	-	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	2 616.65	2 616.65	-	-	M02	M03 String
			Provision				19 302 694.09	19 309 308.27	-7 244.97	-		

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:												
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	mSCOA	Month	Comment
1	6627012482	Eskom	Bulk Purchases	17-10-2025	17-10-2025	15-10-2025	2 555 227.82	2 555 227.82	-	-	M03	M04 String
2	6779486465	Eskom	Bulk Purchases	17-10-2025	17-10-2025	15-10-2025	5 652 007.38	5 652 007.38	-	-	M03	M04 String
3	8260124924	Eskom	Bulk Purchases	17-10-2025	17-10-2025	15-10-2025	815 888.80	815 888.80	-	-	M03	M04 String
4	9571810478	Eskom	Bulk Purchases	17-10-2025	17-10-2025	15-10-2025	5 824 271.20	5 824 271.20	-	-	M03	M04 String
5	5633644454	Eskom	Bulk Purchases	23-10-2025	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	10-10-2025	10-10-2025	07-10-2025	154 006.49	154 006.49	-	-	M03	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	11-10-2025	11-10-2025	07-10-2025	376 586.51	376 586.51	-	-	M03	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	17-10-2025	17-10-2025	14-10-2025	6 839.06	6 839.06	-	-	M03	Internal Usage not included in string
12	9003056662	Eskom	Bulk Purchases	03-10-2025	03-11-2025	08-10-2025	2 633.88	2 633.88	-	-	M03	M03 String
13	9581081208	Eskom	Bulk Purchases	18-10-2025	13-11-2025	07-10-2025	2 981.82	2 981.82	-	-	M03	Internal Usage not included in string
14	6897791850	Eskom	Bulk Purchases	18-10-2025	13-11-2025	07-10-2025	1 898.88	1 898.88	-	-	M03	Internal Usage not included in string
15	8926469644	Eskom	Bulk Purchases	18-10-2025	13-11-2025	07-10-2025	10 996.15	10 996.15	-	-	M03	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	04-10-2025	29-09-2025	-	-	-	-4 288.04	-	M03	Account in credit
17	9792412008	Eskom	Bulk Purchases	18-10-2025	13-11-2025	07-10-2025	53 865.36	53 865.36	-	-	M03	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	04-10-2025	29-09-2025	25-09-2025	1 772.29	1 772.29	-	-	M03	Internal Usage not included in string
19	9622581180	Eskom	Bulk Purchases	29-09-2025	24-10-2025	-	-	-	-6 436.34	-	M03	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases	18-10-2025	18-10-2025	14-10-2025	17 759.23	17 759.23	-	-	M03	Internal Usage not included in string
21	5710236842	Eskom	Bulk Purchases	16-10-2025	16-10-2025	14-10-2025	70 702.78	70 702.78	-	-	M03	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases	18-10-2025	13-11-2025	-	-	-	-8 610.06	-	M03	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	04-10-2025	29-09-2025	25-09-2025	8 771.80	8 771.80	-	-	M03	M03 String
24	8774598833	Eskom	Bulk Purchases	15-09-2025	15-10-2025	14-10-2025	3 038.01	3 038.01	-	-	M03	M04 String
			Provision				16 113 524.72	16 132 899.76	-19 335.04	-		

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:												
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end	
1	6627012482	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	2 030 890.58	2 030 890.58	-	M05	M06 String	
2	6779486465	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	3 908 349.56	3 908 349.56	-	M05	M06 String	
3	6260124924	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	719 807.94	719 807.94	-	M05	M06 String	
4	9571810478	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	5 132 251.85	5 132 251.85	-	M05	M06 String	
5	5633644454	Eskom	Bulk Purchases	19-11-2025	19-12-2025	17-12-2025	472 977.65	472 977.65	-	M05	M06 String	
6	5001866097	Eskom	Bulk Purchases	06-11-2025	01-12-2025					M05	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	10-11-2025	10-12-2025	04-12-2025	144 437.76	144 437.76	-	M05	Internal Usage not included in string	
10	8287424551	Eskom	Bulk Purchases	11-11-2025	11-12-2025	04-11-2025	277 738.58	277 738.58	-	M05	Internal Usage not included in string	
11	5371939292	Eskom	Bulk Purchases	19-11-2025	19-12-2025	17-12-2025	6 839.06	6 839.06	-	M05	Internal Usage not included in string	
12	9000556662	Eskom	Bulk Purchases	01-12-2025	31-12-2025	17-12-2025	2 901.98	2 901.98	-	M05	M05 String	
13	9581081208	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	3 393.11	3 393.11	-	M05	Internal Usage not included in string	
14	6897791850	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	2 088.77	2 088.77	-	M05	Internal Usage not included in string	
15	8926469444	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	15 130.88	15 130.88	-	M05	Internal Usage not included in string	
16	7486207260	Eskom	Bulk Purchases	06-11-2025	01-12-2025	27-11-2025	2 470.65	2 470.65	-	M05	Account in credit	
17	9792412008	Eskom	Bulk Purchases	06-11-2025	22-12-2025	17-12-2025	59 254.72	59 254.72	-	M05	Internal Usage not included in string	
18	7460413421	Eskom	Bulk Purchases	06-11-2025	01-12-2025	27-11-2025	2 088.77	2 088.77	-	M05	Internal Usage not included in string	
19	9622581180	Eskom	Bulk Purchases	27-11-2025	22-12-2025	04-12-2025	11 468.90	11 468.90	-	M05	Internal Usage not included in string	
20	6983620040	Eskom	Bulk Purchases	19-11-2025	19-12-2025	17-12-2025	23 048.23	23 048.23	-	M05	Internal Usage not included in string	
21	571026842	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	76 296.72	76 296.72	-	M05	Internal Usage not included in string	
22	6829354180	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	29 630.44	29 630.44	-	M05	Internal Usage not included in string	
23	5421499776	Eskom	Bulk Purchases	06-11-2025	01-12-2025	27-11-2025	10 507.70	10 507.70	-	M05	M05 String	
24	8774598833	Eskom	Bulk Purchases	12-11-2025	12-12-2025	11-12-2025	3 074.99	3 074.99	-	M05	M06 String	
							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	Month-end: 11 February 2026	
1	6627012482	Eskom	Bulk Purchases	17-12-2025	16-01-2026	14-01-2026	1 985 584.31	1 985 584.31	-	M06	M07 String	
2	6779486465	Eskom	Bulk Purchases	17-12-2025	16-01-2026	14-01-2026	3 945 654.67	3 945 654.67	-	M06	M07 String	
3	6260124924	Eskom	Bulk Purchases	17-12-2025	16-01-2026	14-01-2026	737 313.60	737 313.60	-	M06	M07 String	
4	9571810478	Eskom	Bulk Purchases	17-12-2025	17-01-2026	14-01-2026	5 122 023.51	5 122 023.51	-	M06	M07 String	
5	5633644454	Eskom	Bulk Purchases	22-12-2025	21-01-2026	20-01-2026	530 932.31	530 932.31	-	M06	M07 String	
6	5001866097	Eskom	Bulk Purchases							M06	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	10-12-2025	09-01-2026	17-12-2025	166 004.27	166 004.27	-	M06	Internal Usage not included in string	
10	8287424551	Eskom	Bulk Purchases	11-12-2025	10-01-2026	09-01-2026	259 501.47	259 501.47	-	M06	Internal Usage not included in string	
11	5371939292	Eskom	Bulk Purchases	24-12-2025	23-01-2026	20-01-2026	6 822.15	6 822.15	-	M06	Internal Usage not included in string	
12	9000556662	Eskom	Bulk Purchases	10-12-2025	09-01-2026	09-01-2026	3 028.13	3 028.13	-2 901.98	M06	M07 String	
13	9581081208	Eskom	Bulk Purchases	18-12-2025	12-01-2026	09-01-2026	2 981.82	2 981.82	-	M06	Internal Usage not included in string	
14	6897791850	Eskom	Bulk Purchases	18-12-2025	12-01-2026	09-01-2026	1 835.58	1 835.58	-	M06	Internal Usage not included in string	
15	8926469444	Eskom	Bulk Purchases	25-12-2025	19-01-2026	14-01-2026	13 293.70	13 293.70	-	M06	Internal Usage not included in string	
16	7486207260	Eskom	Bulk Purchases	10-12-2025	05-01-2026	17-12-2025	2 956.93	2 956.93	-	M06	Internal Usage not included in string	
17	9792412008	Eskom	Bulk Purchases	18-12-2025	12-01-2026	09-01-2026	22 562.43	22 562.43	-	M06	Internal Usage not included in string	
18	7460413421	Eskom	Bulk Purchases	10-12-2025	05-01-2026	12-01-2026	1 772.29	1 772.29	-	M06	Internal Usage not included in string	
19	9622581180	Eskom	Bulk Purchases	01-01-2026	26-01-2026	20-01-2026	9 729.78	9 729.78	-	M06	Internal Usage not included in string	
20	6983620040	Eskom	Bulk Purchases	18-12-2025	17-01-2026	14-01-2026	20 367.29	20 367.29	-	M06	Internal Usage not included in string	
21	571026842	Eskom	Bulk Purchases	16-12-2025	15-01-2026	14-01-2026	77 274.81	77 274.81	-	M06	Internal Usage not included in string	
22	6829354180	Eskom	Bulk Purchases	25-12-2025	19-01-2026	14-01-2026	26 036.49	26 036.49	-	M06	Internal Usage not included in string	
23	5421499776	Eskom	Bulk Purchases	10-12-2025	05-01-2026	17-12-2025	3 658.04	3 658.04	-	M06	M06 String	
24	8774598833	Eskom	Bulk Purchases	18-12-2025	17-01-2026	14-01-2026	3 658.04	3 658.04	-	M06	M07 String	
							12 929 458.24	12 932 381.22	-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	Month-end	
1	6627012482	Eskom	Bulk Purchases	16-01-2026	16-02-2026	12-02-2026	2 246 913.85	2 246 913.85	-	M07	M08 String	
2	6779486465	Eskom	Bulk Purchases	16-01-2026	16-02-2026	12-02-2026	3 726 612.13	3 726 612.13	-	M07	M08 String	
3	6260124924	Eskom	Bulk Purchases	22-01-2026	21-02-2026	20-02-2026	709 675.71	709 675.71	-	M07	M08 String	
4	9571810478	Eskom	Bulk Purchases	16-01-2026	16-02-2026	12-02-2026	4 377 522.37	4 377 522.37	-	M07	M08 String	
5	5633644454	Eskom	Bulk Purchases	22-01-2026	21-02-2026	20-02-2026	615 614.83	615 614.83	-	M07	M08 String	
6	5001866097	Eskom	Bulk Purchases	07-01-2026	02-02-2026					M07	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	10-01-2026	09-02-2026	04-02-2026	174 392.69	174 392.69	-	M07	Internal Usage not included in string	
10	8287424551	Eskom	Bulk Purchases	13-01-2026	12-02-2026	11-02-2026	258 588.01	258 588.01	-	M07	Internal Usage not included in string	
11	5371939292	Eskom	Bulk Purchases	23-01-2026	21-02-2026	20-02-2026	6 839.06	6 839.06	-	M07	Internal Usage not included in string	
12	9000556662	Eskom	Bulk Purchases	16-02-2026	16-02-2026	16-02-2026	128.18	128.18	-	M07	M08 String	
13	9581081208	Eskom	Bulk Purchases	27-01-2026	21-02-2026	20-02-2026	3 393.11	3 393.11	-	M07	Internal Usage not included in string	
14	6897791850	Eskom	Bulk Purchases	21-01-2026	16-02-2026	12-02-2026	2 088.77	2 088.77	-	M07	Internal Usage not included in string	
15	8926469444	Eskom	Bulk Purchases	21-01-2026	16-02-2026	12-02-2026	15 130.88	15 130.88	-	M07	Internal Usage not included in string	
16	7486207260	Eskom	Bulk Purchases	07-01-2026	02-02-2026	29-01-2026	3 590.65	3 590.65	-	M07	Internal Usage not included in string	
17	9792412008	Eskom	Bulk Purchases	21-01-2026	16-02-2026	12-02-2026	51 259.62	51 259.62	-	M07	Internal Usage not included in string	
18	7460413421	Eskom	Bulk Purchases	07-01-2026	02-02-2026	29-01-2026	2 152.06	2 152.06	-	M07	Internal Usage not included in string	
19	9622581180	Eskom	Bulk Purchases	28-01-2026	23-02-2026	20-02-2026	11 814.95	11 814.95	-	M07	Internal Usage not included in string	
20	6983620040	Eskom	Bulk Purchases	19-01-2026	18-02-2026	12-02-2026	30 875.09	30 875.09	-	M07	Internal Usage not included in string	
21	571026842	Eskom	Bulk Purchases	16-01-2026	16-02-2026	12-02-2026	73 202.09	73 202.09	-	M07	Internal Usage not included in string	
22	6829354180	Eskom	Bulk Purchases	21-01-2026	16-02-2026	12-02-2026	29 627.30	29 627.30	-	M07	Internal Usage not included in string	
23	5421499776	Eskom	Bulk Purchases	07-01-2026	02-02-2026	29-01-2026	10 871.42	10 871.42	-	M07	M07 String	
24	8774598833	Eskom	Bulk Purchases	23-01-2026	23-02-2026	20-02-2026	3 091.96	3 091.96	-	M07	M08 String	
							12 354 792.43	12 354 792.43				
Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:												
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end	
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	4 093 097.29	4 093 097.29	-	M08	M09 String	
3	6260124924	Eskom	Bulk Purchases	16-02-2026	18-03-2026	17-03-2026	756 364.23	756 364.23	-	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	5633644454	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								Account closed	
7	7039295180	Eskom	Bulk Purchases								Account closed	
8	9871219263	Eskom	Bulk Purchases								Account closed	
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	5371939292	Eskom	Bulk Purchases	23-02-2026	25-03-2026	20-03-2026	6 839.06	6 839.06	-	M08	Internal Usage not included in string	
12	9000556662	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	8926469444	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	26-02-2026	3 062.53	3 062.53	-	M08	M08 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	9622581180	Eskom	Bulk Purchases	26-02-2026	23-03-2026	20-03-2026	10 077.83					

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:											
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end
1	6627012482	Eskom	Bulk Purchases	17-03-2026	16-04-2026	15-04-2026	1 818 819.45	1 818 819.45	-	M09	M10 String
2	6779486465	Eskom	Bulk Purchases	17-03-2026	16-04-2026	15-04-2026	3 873 123.71	3 873 123.71	-	M09	M10 String
3	8260124924	Eskom	Bulk Purchases	17-03-2026	16-04-2026	15-04-2026	735 211.38	735 211.38	-	M09	M10 String
4	9571810478	Eskom	Bulk Purchases	17-03-2026	16-04-2026	15-04-2026	4 663 414.11	4 663 414.11	-	M09	M10 String
5	963944454	Eskom	Bulk Purchases	20-03-2026	20-04-2026	19-04-2026	526 610.17	526 610.17	-	M09	M10 String
6	5001886097	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	161 468.27	161 468.27	-	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	537939292	Eskom	Bulk Purchases	23-03-2026	22-04-2026	21-04-2026	6 803.04	6 803.04	-	M09	Internal Usage not included in string
12	900055662	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	892646644	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	06-03-2026	31-03-2026	30-03-2026	3 168.14	3 168.14	-	M09	M09 String
17	9792412038	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	9622581180	Eskom	Bulk Purchases	26-03-2026	20-04-2026	16-04-2026	3 948.77	3 948.77	-	M09	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases	23-03-2026	22-04-2026	21-04-2026	22 651.16	22 651.16	-	M09	Internal Usage not included in string
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	8929354180	Eskom	Bulk Purchases	20-03-2026	14-04-2026	09-04-2026	3 989.98	3 989.98	-	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	12 211 774.92	-		

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:											
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end
1	6627012482	Eskom	Bulk Purchases	16-04-2026	16-05-2026	14-05-2026	2 084 810.13	2 084 810.13	-	M10	M11 String
2	6779486465	Eskom	Bulk Purchases	16-04-2026	16-05-2026	14-05-2026	4 179 778.41	4 179 778.41	-	M10	M11 String
3	8260124924	Eskom	Bulk Purchases	16-04-2026	16-05-2026	14-05-2026	734 937.07	734 937.07	-	M10	M11 String
4	9571810478	Eskom	Bulk Purchases	16-04-2026	16-05-2026	14-05-2026	5 045 068.89	5 045 068.89	-	M10	M11 String
5	963944454	Eskom	Bulk Purchases	20-04-2026	20-05-2026	19-05-2026	593 376.49	593 376.49	-	M10	M11 String
6	5001886097	Eskom	Bulk Purchases								
7	7039295180	Eskom	Bulk Purchases								
8	9871219263	Eskom	Bulk Purchases								
9	9251775291	Eskom	Bulk Purchases	10-04-2026	11-05-2026	07-05-2026	168 668.66	168 668.66	-	M10	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	13-04-2026	13-05-2026	07-05-2026	199 416.52	199 416.52	-	M10	Internal Usage not included in string
11	537939292	Eskom	Bulk Purchases	16-04-2026	16-05-2026	14-05-2026	6 839.06	6 839.06	-	M10	Internal Usage not included in string
12	900055662	Eskom	Bulk Purchases	09-04-2026	08-05-2026	08-05-2026	3 028.16	3 028.16	-	M10	M10 String
13	9581081208	Eskom	Bulk Purchases	21-04-2026	16-05-2026	14-05-2026	3 023.90	3 023.90	-	M10	Internal Usage not included in string
14	6897791850	Eskom	Bulk Purchases	21-04-2026	16-05-2026	14-05-2026	1 962.18	1 962.18	-	M10	Internal Usage not included in string
15	892646644	Eskom	Bulk Purchases	21-04-2026	16-05-2026	14-05-2026	14 213.77	14 213.77	-	M10	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	07-04-2026	16-05-2026	29-04-2026	3 848.95	3 848.95	-	M10	M10 String
17	9792412038	Eskom	Bulk Purchases	21-04-2026	16-05-2026	14-05-2026	52 191.95	52 191.95	-	M10	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	07-04-2026	02-05-2026	29-04-2026	2 088.77	2 088.77	-	M10	Internal Usage not included in string
19	9622581180	Eskom	Bulk Purchases	28-04-2026	23-05-2026	21-05-2026	9 797.85	9 797.85	-	M10	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases	24-04-2026	25-05-2026	21-05-2026	25 227.99	25 227.99	-	M10	Internal Usage not included in string
21	5710236842	Eskom	Bulk Purchases	16-04-2026	16-05-2026	14-05-2026	72 941.71	72 941.71	-	M10	Internal Usage not included in string
22	8929354180	Eskom	Bulk Purchases	21-04-2026	16-05-2026	14-05-2026	35 278.57	35 278.57	-	M10	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	07-04-2026	02-05-2026	29-04-2026	10 878.76	10 878.76	-	M10	M10 String
24	8774598833	Eskom	Bulk Purchases	14-04-2026	14-05-2026	07-05-2026	3 868.75	3 868.75	-	M10	Internal Usage not included in string
							13 250 818.45	13 250 818.45	-		

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:											
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end
1	6627012482	Eskom	Bulk Purchases	17-06-2026	17-06-2026		2 073 639.07	2 073 639.07	-	M11	Not yet due at reporting date
2	6779486465	Eskom	Bulk Purchases	18-05-2026	17-06-2026		4 115 198.81	4 115 198.81	-	M11	Not yet due at reporting date
3	8260124924	Eskom	Bulk Purchases	18-05-2026	17-06-2026		692 845.49	692 845.49	-	M11	Not yet due at reporting date
4	9571810478	Eskom	Bulk Purchases	19-05-2026	18-06-2026		4 303 448.55	4 303 448.55	-	M11	Not yet due at reporting date
5	963944454	Eskom	Bulk Purchases	25-05-2026	24-06-2026		532 942.17	532 942.17	-	M11	Not yet due at reporting date
6	5001886097	Eskom	Bulk Purchases							M11	Internal Usage not included in string
7	7039295180	Eskom	Bulk Purchases								
8	9871219263	Eskom	Bulk Purchases								
9	9251775291	Eskom	Bulk Purchases	10-05-2026	09-06-2026	04-06-2026	150 057.60	150 057.60	-	M11	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	12-05-2026	11-06-2026	04-06-2026	193 564.04	193 564.04	-	M11	Internal Usage not included in string
11	537939292	Eskom	Bulk Purchases	12-05-2026	11-06-2026	10-06-2026	6 822.15	6 822.15	-	M11	Not yet due at reporting date
12	900055662	Eskom	Bulk Purchases	12-05-2026	11-06-2026	10-06-2026	3 028.16	3 028.16	-	M11	Not yet due at reporting date
13	9581081208	Eskom	Bulk Purchases	21-05-2026	15-06-2026		3 961.00	3 961.00	-	M11	Internal Usage not included in string
14	6897791850	Eskom	Bulk Purchases	21-05-2026	15-06-2026		2 025.47	2 025.47	-	M11	Not yet due at reporting date
15	892646644	Eskom	Bulk Purchases	16-04-2026	16-05-2026	14-05-2026	72 941.71	72 941.71	-	M11	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	07-05-2026	01-06-2026	10-04-2026	2 956.83	2 956.83	-	M11	Not yet due at reporting date
17	9792412038	Eskom	Bulk Purchases	27-05-2026	22-06-2026		65 695.27	65 695.27	-	M11	Not yet due at reporting date
18	7460413421	Eskom	Bulk Purchases	07-05-2026	01-06-2026	15-05-2026	1 772.29	1 772.29	-	M11	Not yet due at reporting date
19	9622581180	Eskom	Bulk Purchases	28-05-2026	22-06-2026		6 282.44	6 282.44	-	M11	Not yet due at reporting date
20	6983620040	Eskom	Bulk Purchases	28-05-2026	27-06-2026		23 028.21	23 028.21	-	M11	Not yet due at reporting date
21	5710236842	Eskom	Bulk Purchases	17-05-2026	17-06-2026		68 726.83	68 726.83	-	M11	Not yet due at reporting date
22	8929354180	Eskom	Bulk Purchases	21-05-2026	15-06-2026		36 415.57	36 415.57	-	M11	Not yet due at reporting date
23	5421499776	Eskom	Bulk Purchases	07-05-2026	01-06-2026	10-04-2026	8 898.76	8 898.76	-	M11	Not yet due at reporting date
24	8774598833	Eskom	Bulk Purchases	18-05-2026	17-06-2026		2 719.42	2 719.42	-	M11	Not yet due at reporting date
							12 309 689.90	361 268.78	11 948 421.12		

RECEIVED INVOICES ON 10-06-2026

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:											
No	Account No.	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference	Month	Month-end
1	6627012482	Eskom	Bulk Purchases							M12	Not yet due at reporting date
2	6779486465	Eskom	Bulk Purchases							M12	Not yet due at reporting date
3	8260124924	Eskom	Bulk Purchases							M12	Not yet due at reporting date
4	9571810478	Eskom	Bulk Purchases							M12	Not yet due at reporting date
5	963944454	Eskom	Bulk Purchases							M12	Not yet due at reporting date
6	5001886097	Eskom	Bulk Purchases							M12	Internal Usage not included in string
7	7039295180	Eskom	Bulk Purchases								
8	9871219263	Eskom	Bulk Purchases								
9	9251775291	Eskom	Bulk Purchases	10-06-2026	10-07-2026		170 495.76	170 495.76	-	M12	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases							M12	Internal Usage not included in string
11	537939292	Eskom	Bulk Purchases							M12	Not yet due at reporting date
12	900055662	Eskom	Bulk Purchases	09-06-2026	09-07-2026		2 901.99	2 901.99	-	M12	Not yet due at reporting date
13	9581081208	Eskom	Bulk Purchases								

Bulk Purchases Water proof of payment uploaded into Cir 124 reporting:											
No	Account No	Contract Acc No	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	2 442.25	2 442.25	-	M01
2	22107765	101686271	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 404.07	1 404.07	-	M01
3	22107783	101686308	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	5 011.99	5 011.99	-	M01
4	22109157	101686931	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	3 497.26	3 497.26	-	M01
5	22109184	101686971	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 084.82	1 084.82	-	M01
6	22109371	101687121	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	162.25	162.25	-	M01
7	22107694	101696151	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	761.69	761.69	-	M01
8	22091807	101681401	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	5 272.00	5 272.00	-	M01
9	22091825	101681411	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	3 650.51	3 650.51	-	M01
10	22110797	100258300	Dept Water and Sanitation	Bulk water	31-07-2025	01-09-2025	25-08-2025	604.08	604.08	-	M01
11	22107738	101696169	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 768.69	1 768.69	-	M01
12	22107747	101696176	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	218.45	218.45	-	M01
13	22109175	101696231	BREED- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	175.87	175.87	-	M01
								26 053.93	26 053.93	-	
Account No	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month		
1	22107729	101686231	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	2 442.25	2 442.25	-	M02
2	22107765	101686271	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 404.07	1 404.07	-	M02
3	22107783	101686308	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	5 011.99	5 011.99	-	M02
4	22109157	101686931	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	3 497.26	3 497.26	-	M02
5	22109184	101686971	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 084.82	1 084.82	-	M02
6	22109371	101687121	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	162.25	162.25	-	M02
7	22107694	101696151	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	761.69	761.69	-	M02
8	22091807	101681401	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	5 272.00	5 272.00	-	M02
9	22091825	101681411	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	3 650.51	3 650.51	-	M02
10	22110797	100258300	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	04-09-2025	26 021.02	26 021.02	-	M02
11	22107738	101696169	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	604.08	604.08	-	M02
12	22107747	101696176	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 768.69	1 768.69	-	M02
13	22109175	101696231	BREED- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	218.45	218.45	-	M02
							175.87	175.87	-	M02	
								52 074.56	52 074.56	-	
Account No	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month		
1	22107729	101686231	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	2 442.25	2 442.25	-	M03
2	22107765	101686271	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 404.07	1 404.07	-	M03
3	22107783	101686308	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	5 011.99	5 011.99	-	M03
4	22109157	101686931	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	3 497.26	3 497.26	-	M03
5	22109184	101686971	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 084.82	1 084.82	-	M03
6	22109371	101687121	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	162.25	162.25	-	M03
7	22107694	101696151	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	761.69	761.69	-	M03
8	22091807	101681401	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	5 272.00	5 272.00	-	M03
9	22091825	101681411	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	3 650.51	3 650.51	-	M03
10	22110797	100258300	Dept Water and Sanitation	Bulk water	30-09-2025	30-10-2025	30-10-2025	33 535.56	33 535.56	-	M03
11	22107738	101696169	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	604.08	604.08	-	M03
12	22107747	101696176	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 768.69	1 768.69	-	M03
13	22109175	101696231	BREED- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	218.45	218.45	-	M03
							175.87	175.87	-	M03	
								59 589.49	59 589.49	-	
Account No	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month		
1	22107729	101686231	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	2 442.25	2 442.25	-	M04
2	22107765	101686271	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 404.07	1 404.07	-	M04
3	22107783	101686308	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	5 011.99	5 011.99	-	M04
4	22109157	101686931	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	3 497.26	3 497.26	-	M04
5	22109184	101686971	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 084.82	1 084.82	-	M04
6	22109371	101687121	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	162.25	162.25	-	M04
7	22107694	101696151	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	761.69	761.69	-	M04
8	22091807	101681401	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	5 272.00	5 272.00	-	M04
9	22091825	101681411	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	3 650.51	3 650.51	-	M04
10	22110797	100258300	Dept Water and Sanitation	Bulk water	31-10-2025	01-12-2025	31-10-2025	36 611.32	36 611.32	-	M04
11	22107738	101696169	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	604.08	604.08	-	M04
12	22107747	101696176	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 768.69	1 768.69	-	M04
13	22109175	101696231	BREED- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	218.45	218.45	-	M04
							175.87	175.87	-	M04	
							162.25	162.25	-	M04	
								62 665.25	62 665.25	-	
Account No	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month		
1	22107729	101686231	BREED- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	2 442.25	2 442.25	-	M05
2	22107765	101686271	BREED- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	1 404.07	1 404.07	-	M05
3	22107783	101686308	BREED- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	5 011.99	5 011.99	-	M05
4	22109157	101686931	BREED- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	3 497.26	3 497.26	-	M05
5	22109184	101686971	BREED- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	1 084.82	1 084.82	-	M05
6	22109371	101687121	BREED- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	162.25	162.25	-	M05
7	22107694	101696151	BREED- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	761.69	761.69	-	M05
8	22091807	101681401	BREED- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	5 272.00	5 272.00	-	M05
9	22091825	101681411	BREED- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	3 650.51	3 650.51	-	M05
10	22110797	100258300	Dept Water ans Sanitation	Bulk water	30-11-2025	30-12-2025	15-12-2025	34 229.14	34 229.14	-	M05
11	22107738	101696169	BREED- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	604.08	604.08	-	M05
12	22107747	101696176	BREED- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	1 768.69	1 768.69	-	M05
13	22109175	101696231	BREED- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	218.45	218.45	-	M05
							175.87	175.87	-	M05	
							162.25	162.25	-	M05	
								60 283.07	60 283.07	-	
Account No	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month		
1	22107729	101686231	BREED- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	2 442.25	2 442.25	-	M06
2	22107765	101686271	BREED- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	1 404.07	1 404.07	-	M06
3	22107783	101686308	BREED- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	5 011.99	5 011.99	-	M06
4	22109157	101686931	BREED- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	3 497.26	3 497.26	-	M06
5	22109184	101686971	BREED- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	1 084.82	1 084.82	-	M06
6	22107694	101696151	BREED- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	761.69	761.69	-	M06
7	22091807	101681401	BREED- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	5 272.00	5 272.00	-	M06
8	22091825	101681411	BREED- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	3 650.51	3 650.51	-	M06
9	22110797	100258300	Dept Water ans Sanitation	Bulk water	31-12-2025	30-01-2026	22-01-2026	17 818.16	17 818.16	-	M06
10	22107738	101696169	BREED- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	604.08	604.08	-	M06
11	22107747	101696176	BREED- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	1 768.69	1 768.69	-	M06
12	22109175	101696231	BREED- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	218.45	218.45	-	M06
							175.87	175.87	-	M06	
							162.25	162.25	-	M06	
								43 709.84	43 709.84	-	
Account No	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month		
1	22107729	101686231	BREED- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	2 442.25	2		

No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	
1	22107729	101686231	BREDEE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	2 442.25	2 442.25	-	M08
2	22107765	101686271	BREDEE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	1 404.07	1 404.07	-	M08
3	22107783	101686308	BREDEE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	5 011.99	5 011.99	-	M08
4	22109157	101686931	BREDEE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	3 497.26	3 497.26	-	M08
5	22109184	101686971	BREDEE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	1 084.82	1 084.82	-	M08
6	22107694	101696151	BREDEE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	761.69	761.69	-	M08
7	22091807	101681401	BREDEE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	5 272.00	5 272.00	-	M08
8	22091825	101681411	BREDEE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	3 650.51	3 650.51	-	M08
9	22110797	100258300	Dept Water ans Sanitation	Bulk water	28-02-2026	30-03-2026	35 789.80	35 789.80	-	M08
		101697201	BREDEE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	604.08	604.08	-	M08
10	22107738	101696169	BREDEE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	1 768.69	1 768.69	-	M08
11	22107747	101696176	BREDEE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	218.45	218.45	-	M08
12	22109175	101696231	BREDEE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	175.87	175.87	-	M08
13	22109371	101687121	BREDEE- OLIFANTS CMA	Bulk water	28-02-2026	28-04-2026	162.25	162.25	-	M08
							61 843.73	61 681.48	162.25	
No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	
1	22107729	101686231	BREDEE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	2 442.25	2 442.25	-	M09
2	22107765	101686271	BREDEE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	1 404.07	1 404.07	-	M09
3	22107783	101686308	BREDEE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	5 011.99	5 011.99	-	M09
4	22109157	101686931	BREDEE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	3 497.26	3 497.26	-	M09
5	22109184	101686971	BREDEE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	1 084.82	1 084.82	-	M09
6	22107694	101696151	BREDEE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	761.69	761.69	-	M09
7	22091807	101681401	BREDEE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	5 272.00	5 272.00	-	M09
8	22091825	101681411	BREDEE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	3 650.51	3 650.51	-	M09
9	22110797	100258300	Dept Water ans Sanitation	Bulk water	31-03-2026	30-04-2026	41 922.41	41 922.41	-	M09
		101697201	BREDEE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	604.08	604.08	-	M09
10	22107738	101696169	BREDEE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	1 768.69	1 768.69	-	M09
11	22107747	101696176	BREDEE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	218.45	218.45	-	M09
12	22109175	101696231	BREDEE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	175.87	175.87	-	M09
							67 814.09	67 814.09	-	

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

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

1.3.3.8 Water & Electricity Losses

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

Figure 15: Water Losses

MONTH	SALES / FBE (KWH)			TOTAL	ESKOM PURCHASES	REAL LOSSES		
	CONVENTIONAL	PREPAID	FBE			Kwh	%	
2507	2 957 524.00	1 638 365.30	49 300.00	4 645 189.30	5 029 801.53	384 612.23	7.65%	
2508	3 112 808.00	1 682 167.90	78 850.00	4 873 825.90	5 173 631.03	299 805.13	5.79%	
2509	2 422 564.00	1 547 588.00	107 800.00	4 077 952.00	5 146 270.33	1 068 318.33	20.76%	11.42% Q1
2510	2 264 201.00	1 611 300.20	120 000.00	3 995 501.20	4 652 321.03	656 819.83	14.12%	
2511	2 004 191.00	1 694 171.50	134 400.00	3 832 762.50	4 776 929.28	944 166.78	19.77%	
2512	2 268 903.00	1 899 021.40	127 300.00	4 295 224.40	4 791 817.04	496 592.64	10.36%	14.75% Q2
2601	2 030 932.00	1 871 811.60	115 300.00	4 018 043.60	4 806 806.78	788 763.18	16.41%	
2602	2 423 246.00	1 623 775.30	113 550.00	4 160 571.30	4 757 238.13	596 666.83	12.54%	
2603	2 139 662.00	1 852 969.80	117 150.00	4 109 781.80	4 470 911.83	361 130.03	8.08%	12.44% Q3
2604	2 350 787.00	1 627 345.60	118 800.00	4 096 932.60	4 919 031.53	822 098.93	16.71%	
2605	1 891 356.00	1 664 905.50	119 900.00	3 676 161.50	4 566 570.70	890 409.20	19.50%	
2606	-	-	-	-	-	-	#DIV/0!	18.05% Q4
Total	25 866 174.00	18 713 422.10	1 202 350.00	45 781 946.10	53 091 329.21	7 309 383.11	13.77%	YTD (2605)
WP	25 866 174.00	18 713 422.10	1 202 350.00	45 781 946.10	53 091 329.21	-	13.23%	YTD (2604)
Variance	-	-	-	-	-	-	-	

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 - M11 May									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	74 997	76 578	80 951	6 320	74 719	73 695	1 024	1%	80 951
Service charges	215 962	232 542	241 512	17 870	213 854	220 340	(6 486)	-3%	241 512
Investment revenue	9 619	7 788	10 853	53	10 012	9 591	421	4%	10 853
Transfers and subsidies - Operational	105 686	109 882	110 390	820	99 647	101 371	(1 725)	(0)	110 390
Other own revenue	97 411	87 820	95 924	4 259	69 269	86 985	(17 716)	-20%	95 924
Total Revenue (excluding capital transfers and contributions)	503 674	514 610	539 630	29 323	467 500	491 981	(24 482)	-5%	539 630
Employee costs	138 386	164 632	160 570	12 566	141 165	147 670	(6 505)	-4%	160 570
Remuneration of Councillors	6 355	6 831	6 634	558	5 976	6 104	(128)	-2%	6 634
Depreciation and amortisation	33 693	33 534	36 371	2 520	27 442	33 009	(5 567)	-17%	36 371
Interest	15 150	12 415	12 719	962	10 239	11 623	(1 384)	-12%	12 719
Inventory consumed and bulk purchases	137 531	155 395	166 095	12 062	134 638	150 906	(16 267)	-11%	166 095
Transfers and subsidies	164	750	788	2	94	723	(628)	-87%	788
Other expenditure	144 909	140 463	155 243	11 456	119 829	140 925	(21 096)	-15%	155 243
Total Expenditure	476 189	514 020	538 419	40 125	439 385	490 960	(51 576)	-11%	538 419
Surplus/(Deficit)	27 485	590	1 211	(10 802)	28 115	1 021	27 094	2653%	1 211
Transfers and subsidies - capital (monetary allocations)	37 781	39 848	33 896	366	19 639	32 427	###	-39%	33 896
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	65 266	40 438	35 107	(10 436)	47 754	33 448	14 306	43%	35 107
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	65 266	40 438	35 107	(10 436)	47 754	33 448	14 306	43%	35 107
Capital expenditure & funds sources									
Capital expenditure	53 751	78 459	73 864	4 041	27 627	69 036	(41 410)	-60%	73 864
Capital transfers recognised	37 781	39 848	33 896	1 263	20 535	32 407	(11 872)	-37%	33 896
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 970	38 611	39 968	2 779	7 092	36 629	(29 537)	-81%	39 968
Total sources of capital funds	53 751	78 459	73 864	4 041	27 627	69 036	(41 410)	-60%	73 864
Financial position									
Total current assets	169 737	104 463	153 055		216 049				153 055
Total non current assets	706 070	782 618	741 825		709 839				741 825
Total current liabilities	116 889	86 252	103 627		109 228				103 627
Total non current liabilities	126 729	116 694	123 958		136 718				123 958
Community wealth/Equity	632 188	684 134	667 295		679 943				667 295
Cash flows									
Net cash from (used) operating	99 208	68 308	56 325	(5 658)	93 159	88 740	(4 419)	-5%	56 325
Net cash from (used) investing	(54 127)	(78 059)	(73 464)	(4 165)	(31 197)	(58 484)	(27 287)	47%	(73 464)
Net cash from (used) financing	(1 741)	(306)	(278)	9	(288)	(409)	(122)	30%	(278)
Cash/cash equivalents at the month/year end	104 598	37 066	87 181	166 272	166 272	134 444	(31 828)	-24%	87 181
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	18 399	8 933	5 676	5 102	3 635	3 104	21 801	76 291	142 941
Creditors Age Analysis									
Total Creditors	11 660	-	-	-	-	-	4 174	1 020	16 854

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May										
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
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		158 021	156 426	165 839	7 097	150 394	150 940	(546)	0%	165 839
Executive and council		57 461	57 301	58 151	-	57 301	53 206	4 095	8%	58 151
Finance and administration		100 559	99 125	107 688	7 097	93 093	97 734	(4 642)	-5%	107 688
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		76 870	75 497	77 183	3 264	61 949	70 554	(8 605)	-12%	77 183
Community and social services		11 253	17 681	16 891	670	12 566	15 576	(3 009)	-19%	16 891
Sport and recreation		3 171	3 205	3 263	163	3 308	2 984	324	11%	3 263
Public safety		55 732	46 710	54 187	2 431	44 575	48 799	(4 224)	-9%	54 187
Housing		6 714	7 900	2 842	-	1 500	3 195	(1 696)	-53%	2 842
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 850	12 525	13 926	273	13 330	12 602	727	6%	13 926
Planning and development		2 721	3 484	3 526	53	3 173	3 227	(54)	-2%	3 526
Road transport		5 129	9 041	10 400	220	10 157	9 375	782	8%	10 400
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		298 714	310 010	316 578	19 056	261 466	290 312	(28 846)	-10%	316 578
Energy sources		187 387	199 370	208 517	13 425	170 402	190 355	(19 953)	-10%	208 517
Water management		49 924	62 856	53 689	2 361	42 834	50 526	(7 692)	-15%	53 689
Waste water management		38 774	24 053	31 212	1 510	28 261	28 134	127	0%	31 212
Waste management		22 630	23 730	23 160	1 759	19 969	21 297	(1 328)	-6%	23 160
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	541 455	554 458	573 526	29 690	487 139	524 408	(37 270)	-7%	573 526
Expenditure - Functional										
<i>Governance and administration</i>		121 536	132 041	134 449	11 221	109 949	122 997	(13 048)	-11%	134 449
Executive and council		13 521	14 571	15 305	1 109	14 101	13 940	161	1%	15 305
Finance and administration		106 813	115 765	117 693	10 017	94 679	107 697	(13 018)	-12%	117 693
Internal audit		1 202	1 705	1 450	95	1 170	1 359	(190)	-14%	1 450
<i>Community and public safety</i>		89 350	85 301	95 398	7 001	80 559	86 408	(5 849)	-7%	95 398
Community and social services		9 560	12 785	13 138	(66)	9 221	11 947	(2 726)	-23%	13 138
Sport and recreation		12 709	14 664	14 683	949	11 929	13 457	(1 529)	-11%	14 683
Public safety		61 575	52 259	60 714	5 949	54 572	54 729	(157)	0%	60 714
Housing		5 506	5 593	6 863	169	4 837	6 274	(1 437)	-23%	6 863
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 971	33 064	35 691	2 852	29 031	32 419	(3 387)	-10%	35 691
Planning and development		11 656	14 810	16 029	1 267	11 513	14 531	(3 018)	-21%	16 029
Road transport		16 314	18 254	19 663	1 584	17 518	17 888	(369)	-2%	19 663
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		237 332	263 614	272 881	19 052	219 845	249 137	(29 292)	-12%	272 881
Energy sources		154 920	172 961	181 617	11 518	147 755	165 515	(17 759)	-11%	181 617
Water management		33 545	34 007	38 767	3 212	29 600	35 019	(5 419)	-15%	38 767
Waste water management		22 791	28 051	28 202	2 268	23 387	25 833	(2 446)	-9%	28 202
Waste management		26 075	28 595	24 294	2 054	19 103	22 771	(3 668)	-16%	24 294
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	476 189	514 020	538 419	40 125	439 385	490 960	(51 576)	-11%	538 419
Surplus/ (Deficit) for the year		65 266	40 438	35 107	(10 436)	47 754	33 448	14 306	0.4277131	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) - M11 May										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	57 461	57 301	58 151	–	57 301	53 206	4 095	7.7%	58 151
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - Financial Administrative Services		96 265	95 972	104 053	6 999	90 270	94 440	(4 169)	-4.4%	104 053
Vote 4 - Community Development Services		13 558	18 822	18 175	749	13 817	16 736	(2 919)	-17.4%	18 175
Vote 5 - Corporate and Strategic Services		1 921	932	1 186	15	425	1 077	(651)	-60.5%	1 186
Vote 6 - Planning and Development Services		2 721	3 484	3 526	53	3 173	3 227	(54)	-1.7%	3 526
Vote 7 - Public Safety		59 822	51 917	59 469	2 651	49 769	53 632	(3 864)	-7.2%	59 469
Vote 8 - Electricity		187 369	199 403	208 545	13 428	170 425	190 382	(19 957)	-10.5%	208 545
Vote 9 - Waste Management		22 630	23 731	23 162	1 759	19 971	21 299	(1 328)	-6.2%	23 162
Vote 10 - Waste Water Management		38 734	24 061	30 018	1 511	28 266	27 089	1 177	4.3%	30 018
Vote 11 - Water		49 926	62 859	53 693	2 361	42 837	50 530	(7 693)	-15.2%	53 693
Vote 12 - Housing		6 714	7 900	2 842	–	1 500	3 195	(1 696)	-53.1%	2 842
Vote 13 - Road Transport		1 163	4 870	7 442	–	6 078	6 612	(534)	-8.1%	7 442
Vote 14 - Sports and Recreation		3 171	3 205	3 263	163	3 308	2 984	324	10.9%	3 263
Total Revenue by Vote	2	541 455	554 458	573 526	29 690	487 139	524 408	(37 270)	-7.1%	573 526
Expenditure by Vote										
Vote 1 - Executive and Council	1	8 998	9 901	9 588	633	8 643	8 825	(182)	-2.1%	9 588
Vote 2 - Office of Municipal Manager		11 405	13 126	14 620	1 139	11 642	13 203	(1 562)	-11.8%	14 620
Vote 3 - Financial Administrative Services		72 460	74 450	74 852	5 841	58 921	68 567	(9 646)	-14.1%	74 852
Vote 4 - Community Development Services		10 341	12 297	13 350	306	10 256	12 115	(1 859)	-15.3%	13 350
Vote 5 - Corporate and Strategic Services		25 728	31 566	32 201	3 081	26 643	29 486	(2 843)	-9.6%	32 201
Vote 6 - Planning and Development Services		11 223	13 538	14 527	1 233	11 574	13 201	(1 628)	-12.3%	14 527
Vote 7 - Public Safety		65 916	59 313	67 120	6 287	59 381	60 616	(1 235)	-2.0%	67 120
Vote 8 - Electricity		154 920	172 961	181 617	11 518	147 755	165 515	(17 759)	-10.7%	181 617
Vote 9 - Waste Management		26 075	28 595	24 294	2 054	19 103	22 771	(3 668)	-16.1%	24 294
Vote 10 - Waste Water Management		21 407	26 591	26 698	2 183	22 695	24 461	(1 766)	-7.2%	26 698
Vote 11 - Water		33 545	34 007	38 767	3 212	29 600	35 019	(5 419)	-15.5%	38 767
Vote 12 - Housing		5 506	5 593	6 863	169	4 837	6 274	(1 437)	-22.9%	6 863
Vote 13 - Road Transport		15 955	17 417	19 239	1 522	16 406	17 449	(1 043)	-6.0%	19 239
Vote 14 - Sports and Recreation		12 709	14 664	14 683	949	11 929	13 457	(1 529)	-11.4%	14 683
Total Expenditure by Vote	2	476 189	514 020	538 419	40 125	439 385	490 960	(51 576)	-10.5%	538 419
Surplus/ (Deficit) for the year	2	65 266	40 438	35 107	(10 436)	47 754	33 448	14 306	42.8%	35 107

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) - M11 May										
Description	Ref	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		152 838	168 694	175 977	13 273	153 866	160 463	(6 597)	-4%	175 977
Service charges - Water		32 696	34 221	34 944	2 139	31 893	31 948	(55)	0%	34 944
Service charges - Waste Water Management		15 823	15 309	15 914	1 261	14 564	14 517	47	0%	15 914
Service charges - Waste management		14 604	14 318	14 677	1 198	13 531	13 412	119	1%	14 677
Sale of Goods and Rendering of Services		5 318	4 781	5 008	236	5 405	4 564	840	18%	5 008
Agency services		4 012	4 171	4 158	220	4 079	3 813	266	7%	4 158
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7 362	7 265	6 511	514	5 776	6 056	(280)	-5%	6 511
Interest from Current and Non Current Assets		9 619	7 788	10 853	53	10 012	9 591	421	4%	10 853
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 070	781	966	89	963	864	98	11%	966
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		595	411	456	0	462	413	49	12%	456
Non-Exchange Revenue										
Property rates		74 997	76 578	80 951	6 320	74 719	73 695	1 024	1%	80 951
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		56 370	45 587	54 330	2 516	44 714	48 783	(4 069)	-8%	54 330
Licence and permits		2	2	2	-	1	2	(1)	-45%	2
Transfers and subsidies - Operational		105 686	109 882	110 390	820	99 647	101 371	(1 725)	-2%	110 390
Interest earned from Receivables (Non-Exchange)		4 500	4 743	4 222	337	3 751	3 931	(180)	-5%	4 222
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		3 863	5 431	4 493	347	4 028	4 228	(200)	-5%	4 493
Gains on disposal of Assets		1 428	400	400	-	15	367	(352)	-96%	400
Other Gains		12 889	14 248	15 377	-	76	13 964	(13 888)	-99%	15 377
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		503 674	514 610	539 630	29 323	467 500	491 981	(24 482)	-5%	539 630
Expenditure By Type										
Employee related costs		138 386	164 632	160 570	12 566	141 165	147 670	(6 505)	-4%	160 570
Remuneration of councillors		6 355	6 831	6 634	558	5 976	6 104	(128)	-2%	6 634
Bulk purchases - electricity		124 217	141 209	148 477	9 587	120 481	135 256	(14 775)	-11%	148 477
Inventory consumed		13 314	14 186	17 618	2 475	14 157	15 650	(1 493)	-10%	17 618
Debt impairment		66 019	52 790	64 529	6 747	57 801	57 782	19	0%	64 529
Depreciation and amortisation		33 693	33 534	36 371	2 520	27 442	33 009	(5 567)	-17%	36 371
Interest		15 150	12 415	12 719	962	10 239	11 623	(1 384)	-12%	12 719
Contracted services		40 502	45 175	50 537	1 967	34 215	46 080	(11 865)	-26%	50 537
Transfers and subsidies		164	750	788	2	94	723	(628)	-87%	788
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		35 399	40 037	36 589	2 742	27 813	33 906	(6 093)	-18%	36 589
Losses on Disposal of Assets		-	400	400	-	-	367	(367)	-100%	400
Other Losses		2 989	2 060	3 188	-	-	2 791	(2 791)	-100%	3 188
Total Expenditure		476 189	514 020	538 419	40 125	439 385	490 960	(51 576)	-11%	538 419
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		37 781	39 848	33 896	366	19 639	32 427	(12 788)	(0)	33 896
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	(0)	-
Surplus/(Deficit) after capital transfers & contributions		65 266	40 438	35 107	(10 436)	47 754	33 448	14 306	0	35 107
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		65 266	40 438	35 107	(10 436)	47 754	33 448	14 306	0	35 107
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		65 266	40 438	35 107	(10 436)	47 754	33 448	14 306	0	35 107
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		65 266	40 438	35 107	(10 436)	47 754	33 448	14 306	0	35 107

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) - M11 May										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Administrative Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-	-	-
Vote 5 - Corporate and Strategic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development Services		261	4 235	5 428	-	5 349	4 836	513	11%	5 428
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		1 200	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	10 986	5 465	366	432	5 654	(5 221)	-92%	5 465
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	13 927	-	-	-	1 625	(1 625)	-100%	-
Vote 12 - Housing		1 201	2 517	-	-	-	294	(294)	-100%	-
Vote 13 - Road Transport		1 720	6 000	6 000	1 588	2 437	5 500	(3 063)	-56%	6 000
Vote 14 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	4 382	37 664	16 893	1 954	8 218	17 909	(9 690)	-54%	16 893
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of Municipal Manager		-	30	82	1	12	69	(57)	-82%	82
Vote 3 - Financial Administrative Services		438	10	49	1	2	40	(38)	-95%	49
Vote 4 - Community Development Services		4 883	13 786	12 702	883	5 783	11 770	(5 988)	-51%	12 702
Vote 5 - Corporate and Strategic Services		950	950	791	3	88	744	(656)	-88%	791
Vote 6 - Planning and Development Services		4	1 476	1 476	-	1 102	1 353	(251)	-19%	1 476
Vote 7 - Public Safety		2 524	4 420	4 830	238	2 148	4 380	(2 232)	-51%	4 830
Vote 8 - Electricity		5 332	7 450	10 163	453	526	9 203	(8 677)	-94%	10 163
Vote 9 - Waste Management		3 011	3 000	1 925	-	625	1 890	(1 265)	-67%	1 925
Vote 10 - Waste Water Management		19 527	425	7 206	495	5 269	6 048	(779)	-13%	7 206
Vote 11 - Water		9 785	4 848	15 836	-	3 840	13 537	(9 697)	-72%	15 836
Vote 12 - Housing		2 155	2 000	16	-	-	246	(246)	-100%	16
Vote 13 - Road Transport		762	1 200	696	14	14	749	(735)	-98%	696
Vote 14 - Sports and Recreation		-	1 200	1 200	-	-	1 100	(1 100)	-100%	1 200
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	49 369	40 795	56 971	2 087	19 408	51 128	(31 720)	-62%	56 971
Total Capital Expenditure		53 751	78 459	73 864	4 041	27 627	69 036	(41 410)	-60%	73 864
Capital Expenditure - Functional Classification										
Governance and administration		1 388	990	901	4	101	836	(735)	-88%	901
Executive and council		-	30	61	-	11	52	(41)	-78%	61
Finance and administration		1 388	960	840	4	90	784	(694)	-89%	840
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 763	23 923	18 748	1 121	7 930	17 789	(9 859)	-55%	18 748
Community and social services		5 898	15 456	14 237	1 111	7 220	13 166	(5 946)	-45%	14 237
Sport and recreation		-	1 200	1 200	-	-	1 100	(1 100)	-100%	1 200
Public safety		1 509	2 750	3 296	9	710	2 984	(2 274)	-76%	3 296
Housing		3 356	4 517	16	-	-	539	(539)	-100%	16
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 706	11 711	12 925	1 588	8 889	11 707	(2 817)	-24%	12 925
Planning and development		264	5 711	6 925	1	6 453	6 207	246	4%	6 925
Road transport		2 442	6 000	6 000	1 588	2 437	5 500	(3 063)	-56%	6 000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		38 895	41 835	41 290	1 328	10 706	38 705	(27 999)	-72%	41 290
Energy sources		6 532	7 450	10 163	453	526	9 203	(8 677)	-94%	10 163
Water management		9 785	18 775	15 836	-	3 840	15 162	(11 322)	-75%	15 836
Waste water management		19 567	1 625	7 902	508	5 283	6 796	(1 514)	-22%	7 902
Waste management		3 011	13 986	7 390	366	1 057	7 543	(6 486)	-86%	7 390
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	53 751	78 459	73 864	4 041	27 627	69 036	(41 410)	-60%	73 864
Funded by:										
National Government		25 141	29 014	22 300	1 263	14 125	21 766	(7 641)	-35%	22 300
Provincial Government		12 640	10 834	11 597	-	6 410	10 642	(4 231)	-40%	11 597
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		37 781	39 848	33 896	1 263	20 535	32 407	(11 872)	-37%	33 896
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		15 970	38 611	39 968	2 779	7 092	36 629	(29 537)	-81%	39 968
Total Capital Funding		53 751	78 459	73 864	4 041	27 627	69 036	(41 410)	-60%	73 864

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 - M11 May						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		104 598	37 066	87 181	166 272	87 181
Trade and other receivables from exchange transactions		30 957	39 417	40 229	17 827	40 229
Receivables from non-exchange transactions		13 971	19 216	17 061	11 299	17 061
Current portion of non-current receivables		-	1 296	1 337	-	1 337
Inventory		1 329	1 173	1 329	1 424	1 329
VAT		10 706	6 294	5 918	10 249	5 918
Other current assets		8 176	-	-	8 978	-
Total current assets		169 737	104 463	153 055	216 049	153 055
Non current assets						
Investments		-	-	-	-	-
Investment property		73 790	74 159	73 741	73 745	73 741
Property, plant and equipment		629 107	706 744	666 402	629 337	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	6 259	1 337
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		706 070	782 618	741 825	709 839	741 825
TOTAL ASSETS		875 807	887 081	894 881	925 888	894 881
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		476	13 706	13 706	-	13 706
Consumer deposits		3 350	3 338	3 424	3 539	3 424
Trade and other payables from exchange transactions		58 506	51 533	45 924	39 829	45 924
Trade and other payables from non-exchange transactions		12 831	(698)	-	21 714	-
Provision		16 071	18 374	17 970	16 222	17 970
VAT		25 655	-	22 603	27 924	22 603
Other current liabilities		-	-	-	-	-
Total current liabilities		116 889	86 252	103 627	109 228	103 627
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		113 023	116 694	123 958	123 012	123 958
Long term portion of trade payables		13 706	(0)	-	13 706	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		126 729	116 694	123 958	136 718	123 958
TOTAL LIABILITIES		243 618	202 946	227 586	245 946	227 586
NET ASSETS	2	632 188	684 134	667 295	679 943	667 295
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		632 188	684 134	667 295	679 943	667 295
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	632 188	684 134	667 295	679 943	667 295

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		71 202	70 911	76 984	5 354	75 609	74 604	1 006	1%	76 984
Service charges		207 250	227 229	231 893	18 714	211 658	207 282	4 376	2%	231 893
Other revenue		23 595	22 053	23 832	1 000	22 561	23 381	(820)	-4%	23 832
Transfers and Subsidies - Operational		101 344	109 882	106 981	(883)	103 087	107 901	(4 815)	-4%	106 981
Transfers and Subsidies - Capital		37 781	39 848	23 882	-	25 082	40 156	(15 074)	-38%	23 882
Interest		12 537	11 787	13 118	914	15 666	13 358	2 307	17%	13 118
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(354 109)	(412 568)	(419 510)	(30 755)	(360 346)	(377 508)	(17 163)	5%	(419 510)
Interest		(228)	(84)	(100)	-	(65)	(86)	(21)	24%	(100)
Transfers and Subsidies		(164)	(750)	(755)	(2)	(94)	(349)	(255)	73%	(755)
NET CASH FROM/(USED) OPERATING ACTIVITIES		99 208	68 308	56 325	(5 658)	93 159	88 740	(4 419)	-5%	56 325
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 348	400	400	-	15	15	-	-	400
Decrease (increase) in non-current receivables		-	-	-	(123)	(3 585)	(1 928)	(1 657)	86%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(57 475)	(78 459)	(73 864)	(4 041)	(27 627)	(56 571)	(28 945)	51%	(73 864)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(54 127)	(78 059)	(73 464)	(4 165)	(31 197)	(58 484)	(27 287)	47%	(73 464)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		228	170	198	9	188	185	3	1%	198
Payments										
Repayment of borrowing		(1 969)	(476)	(476)	-	(476)	(595)	(119)	20%	(476)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 741)	(306)	(278)	9	(288)	(409)	(122)	30%	(278)
NET INCREASE/(DECREASE) IN CASH HELD		43 340	(10 057)	(17 417)	(9 813)	61 674	29 846			(17 417)
Cash/cash equivalents at beginning:		61 258	47 123	104 598	176 085	104 598	104 598			104 598
Cash/cash equivalents at month/year end:		104 598	37 066	87 181	166 272	166 272	134 444			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 - M11 May																
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 Outcome	May Outcome	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1															
Cash Receipts By Source																
Property rates		5 277	5 260	15 551	6 078	9 818	5 701	5 412	5 693	5 969	5 497	5 354	1 375	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	12 376	13 752	15 654	174 516	177 883	188 894
Service charges - Water revenue		2 588	2 289	2 367	2 881	1 111	2 258	2 589	2 910	3 909	2 324	2 887	5 747	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	1 132	1 054	(963)	12 644	11 893	12 426
Service charges - Waste Mangement		941	996	894	1 304	1 670	896	1 022	1 088	1 235	1 010	1 021	(203)	11 873	13 107	13 700
Rental of facilities and equipment		55	79	153	72	67	51	171	75	77	74	89	4	966	816	837
Interest earned - external investments		898	62	1 675	1 002	24	1 807	1 064	1 040	1 080	1 106	53	841	10 853	11 373	11 573
Interest earned - outstanding debtors		890	933	119	856	(1 717)	1 384	233	621	698	778	861	(3 389)	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	1 258	924	1 320	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	374	220	79	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	293	(883)	3 894	106 981	124 725	193 623
Other revenue		309	676	372	881	1 739	1 901	(385)	1 128	(1 808)	1 017	(233)	(133)	5 465	5 416	5 552
Cash Receipts by Source		66 975	33 572	44 245	30 380	30 215	56 424	26 721	35 136	52 576	27 237	25 099	24 227	452 808	479 670	566 873
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6 012	-	-	-	10 503	6 354	-	361	2 114	(261)	-	(1 200)	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)	56	9	10	198	170	170
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(565)	(693)	624	(1 187)	29	190	(327)	(422)	(638)	(474)	(123)	3 585	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		72 440	32 919	44 894	29 220	40 765	62 966	26 413	35 079	54 043	26 558	24 985	27 006	477 288	542 466	651 214
Cash Payments by Type																
Employee related costs		12 067	11 649	11 550	11 943	18 853	13 180	12 394	12 169	12 555	12 491	12 349	18 422	159 622	173 913	183 981
Remuneration of councillors		538	538	538	538	508	501	501	526	702	527	558	658	6 634	7 139	7 317
Interest		-	-	4	36	12	-	6	6	1	-	36	100	50	50	50
Bulk purchases - Electricity		15 839	13 980	18 886	12 751	11 676	11 443	10 258	7 961	10 748	12 226	11 122	11 588	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	1 796	2 017	2 748	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	3 658	1 967	17 075	51 290	56 613	119 902
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		6	-	-	-	-	-	-	8	23	57	2	661	755	774	788
Other expenditure		2 470	1 630	2 974	5 152	2 013	2 550	3 598	1 352	1 888	1 444	2 742	8 673	36 486	43 649	45 084
Cash Payments by Type		31 452	31 464	37 267	36 549	37 205	33 803	31 084	25 719	33 003	32 201	30 757	59 860	420 365	445 767	530 377
Other Cash Flows/Payments by Type																
Capital assets		-	152	1 856	4 428	4 628	2 706	609	780	6 836	1 591	4 041	46 237	73 864	60 127	81 671
Repayment of borrowing		-	-	-	476	-	-	-	-	-	-	-	0	476	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		31 452	31 617	39 123	41 453	41 832	36 510	31 692	26 499	39 840	33 791	34 798	106 097	494 705	505 894	612 048
NET INCREASE/(DECREASE) IN CASH HELD		40 987	1 302	5 771	(12 233)	(1 067)	26 457	(5 280)	8 579	14 203	(7 233)	(9 813)	(79 091)	(17 417)	36 573	39 166
Cash/cash equivalents at the month/year beginning:		104 598	145 585	146 887	152 658	140 426	139 359	165 815	160 535	169 115	183 318	176 085	166 272	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	176 085	166 272	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 - M11 May													
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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 441	1 407	967	904	786	492	3 387	12 713	23 097	18 282		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9 448	2 674	1 260	1 266	435	336	2 435	5 987	23 841	10 459		
Receivables from Non-exchange Transactions - Property Rates	1400	5 695	2 373	1 548	1 133	896	821	5 870	25 933	44 269	34 654		
Receivables from Exchange Transactions - Waste Water Management	1500	1 462	791	536	488	378	357	2 671	10 070	16 754	13 965		
Receivables from Exchange Transactions - Waste Management	1600	1 464	774	534	484	355	333	1 970	6 229	12 143	9 371		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	65	65	65		
Interest on Arrear Debtor Accounts	1810	616	827	796	809	769	748	5 303	14 953	24 822	22 583		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2 726)	87	35	16	16	16	164	340	(2 050)	554		
Total By Income Source	2000	18 399	8 933	5 676	5 102	3 635	3 104	21 801	76 291	142 941	109 933		
2024/25 - totals only		19 891	8 628	6 034	5 364	4 269	4 187	27 575	81 245	157 193	122 640		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 236	522	405	368	307	253	1 788	4 455	9 336	7 172		
Commercial	2300	7 311	2 475	1 502	1 359	542	453	3 377	12 868	29 887	18 599		
Households	2400	9 852	5 936	3 768	3 374	2 787	2 398	16 636	58 968	103 718	84 162		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	18 399	8 933	5 676	5 102	3 635	3 104	21 801	76 291	142 941	109 933		

The outstanding debtors' amount to R 142.941 million for May 2026. A total of R104.831 million is over 120 days. When analyzing the outstanding debt per customer group, R 103.718 million (72.56%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 29.887 million (20.91%) then Organs of State R 9.336 million (6.53%). 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.

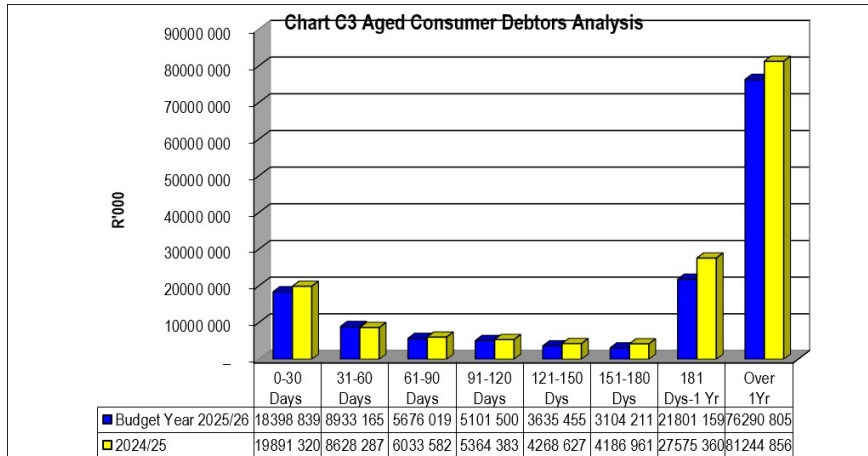


Figure 17: Chart C3 Aged Debtors Analysis

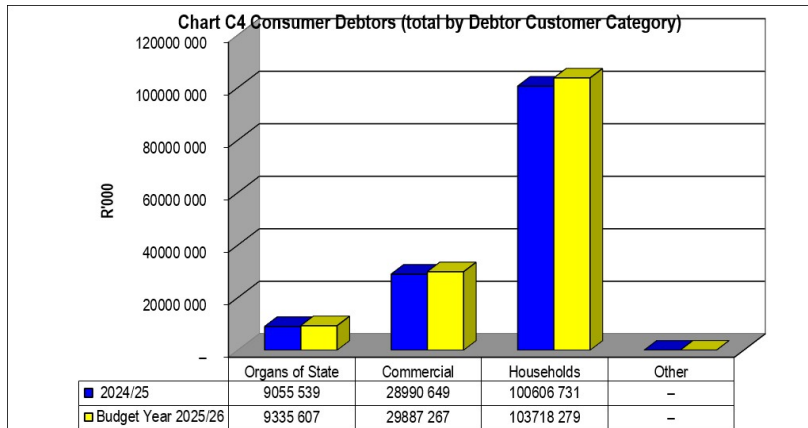


Figure 18: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May												
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			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	11 127	-	-	-	-	-	-	-	-	11 127	10 731
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	61	-	-	-	-	-	-	-	-	61	87
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	473	-	-	-	-	-	4 174	1 020	-	5 667	4 988
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	11 660	-	-	-	-	-	4 174	1 020	-	16 854	15 806

The Municipality's outstanding creditors at the end of May 2026 amounted to R 16.854 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.

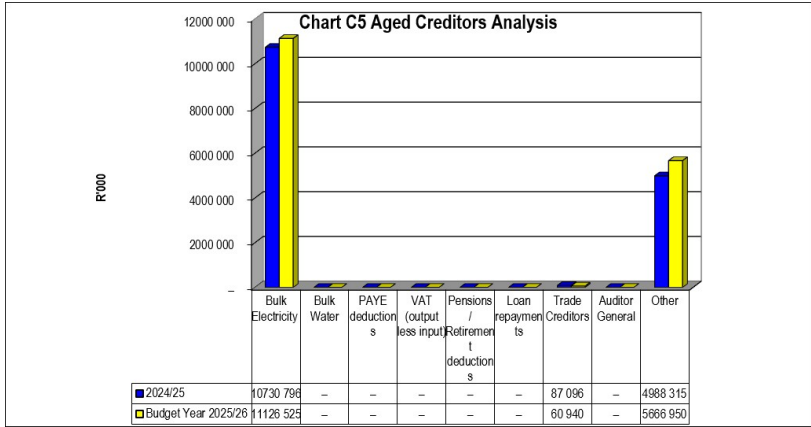


Figure 19: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment	No	Variable	0.0675				227	-	-	-	227
Standard Bank 32 Day Call Account		Yrs	Call Investment	No	Variable	0.07				136	-	-	-	136
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment	No	Variable	0.0765				167 950	-	(7 000)	-	160 950
														-
														-
Municipality sub-total										168 313	-	(7 000)	-	161 313
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									168 313	-	(7 000)	-	161 313

The Municipality has Call Investment accounts with a balance of R 161.313 million at the end of May 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 - M11 May										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	91 784	94 963	91 518	-	91 518	91 518	-	-	91 518
Local Government Equitable Share		71 545	75 765	75 765	-	75 765	75 765	-	-	75 765
Finance Management		1 925	2 000	2 000	-	2 000	2 000	-	-	2 000
EPWP Incentive		1 534	1 533	1 533	-	1 533	1 533	-	-	1 533
Municipal Infrastructure Grant (PMU)		880	913	913	-	913	913	-	-	913
Municipal Infrastructure Grant (VAT)		2 176	2 263	2 263	-	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		-	-	-	-	-	-	-	-	-
Provincial Government:		12 481	14 919	15 974	-	13 858	13 858	-	-	15 974
Transport Infrastructure Grant		-	1 260	1 260	-	960	960	-	-	1 260
Library Services: MRFG		5 662	6 477	6 477	-	6 477	6 477	-	-	6 477
Thusong Service Centre (Sustainability Operational Support)		-	200	-	-	-	-	-	-	200
CDW Support		151	151	151	-	151	151	-	-	151
Human Settlement Development Grant (OPEX)	4	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
Municipal Water Resilience Grant (VAT)		1 043	652	913	-	913	913	-	-	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	-	1 094	1 094	-	-	2 259
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	104 265	109 882	107 492	-	105 376	105 376	-	-	107 492
Capital Transfers and Grants										
National Government:		27 429	29 014	15 087	-	15 087	15 087	-	-	15 087
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	-	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	-	-	-	-	-	-	-	-
Provincial Government:		10 759	10 834	9 996	-	9 996	9 996	-	-	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	-	4 087	4 087	-	-	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
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	38 188	39 848	25 083	-	25 082	25 082	-	-	25 083
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	142 454	149 730	132 575	-	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 - M11 May										
Description	Ref	2024/25				Budget Year 2025/26				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		92 468	94 963	93 925	288	90 729	86 399	4 329	5.0%	93 925
Local Government Equitable Share		71 545	75 765	75 765	-	75 765	69 451	6 314	9.1%	75 765
Finance Management		1 938	2 000	2 000	276	1 220	1 833	(614)	-33.5%	2 000
EPWP Incentive		1 534	1 533	1 533	-	1 528	1 405	123	8.8%	1 533
Municipal Infrastructure Grant (PMU)		880	913	913	-	772	837	(65)	-7.7%	913
Municipal Infrastructure Grant (VAT)		2 097	2 263	2 263	187	1 580	2 074	(495)	-23.8%	2 263
Regional Bulk Infrastructure Grant (VAT)		-	2 089	-	-	-	244	(244)	-100.0%	-
Water Services Infrastructure Grant (VAT)		826	-	459	-	372	402	(29)	-7.3%	459
Integrated National Electrification Grant (VAT)		-	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant (VAT)		1 190	-	1 948	-	-	1 704	(1 704)	-100.0%	1 948
Integrated National Electrification Programme (INEP)		11 712	10 400	9 043	(175)	9 491	8 448	1 043	12.3%	9 043
National Treasury - Audit Fees		746	-	-	-	-	-	-	-	-
Provincial Government:		13 218	14 919	16 465	532	8 918	14 972	(6 054)	-40.4%	16 465
Transport Infrastructure Grant		-	1 260	1 260	-	722	1 155	(433)	-37.5%	1 260
Library Services: MRFG		5 308	6 477	6 477	530	5 622	5 937	(315)	-5.3%	6 477
Thusing Service Centre (Sustainability Operational Support)		118	200	200	-	-	183	(183)	-100.0%	200
CDW Support		74	151	302	2	101	271	(170)	-62.8%	302
Human Settlement Development Grant (OPEX)		3 358	3 383	1 339	-	756	1 466	(710)	-48.4%	1 339
Financial Management Capability Grant		1 550	2 500	2 500	-	-	2 292	(2 292)	-100.0%	2 500
Municipal Interventions Grant (VAT)		500	-	845	-	-	684	(684)	-100.0%	845
Municipal Water Resilience Grant (VAT)		1 243	652	1 153	-	88	1 039	(952)	-91.6%	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	120	11	9.1%	130
Non Motorised Transport Infrastructure Grant (VAT)		-	165	-	-	-	19	(19)	-100.0%	-
Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)		-	-	2 259	-	1 500	1 807	(308)	-17.0%	2 259
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		105 686	109 882	110 390	820	99 647	101 371	(1 725)	-1.7%	110 390
Capital expenditure of Transfers and Grants										
National Government:		25 141	29 014	22 300	366	13 229	21 766	(8 537)	-39.2%	22 300
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	366	10 616	13 830	(3 214)	-23.2%	15 087
Regional Bulk Infrastructure Grant (RBIG)		-	13 927	-	-	-	1 625	(1 625)	-100.0%	-
Water Services Infrastructure Grant		5 654	-	3 060	-	2 613	2 678	(65)	-2.4%	3 060
Integrated National Electrification Grant (INEG)		-	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant		4 918	-	4 152	-	-	3 633	(3 633)	-100.0%	4 152
Finance Management (Capital)		62	-	-	-	-	-	-	-	-
Provincial Government:		12 640	10 834	11 597	-	6 410	10 661	(4 251)	-39.9%	11 597
Informal Settlements Upgrading Partnership Grant (ISUPG)		3 356	4 517	-	-	-	527	(527)	-100.0%	-
Municipal Interventions Grant		-	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant		8 837	4 348	5 688	-	502	5 178	(4 676)	-90.3%	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	797	72	9.1%	870
Non Motorised Transport Infrastructure Grant		-	1 100	-	-	-	128	(128)	-100.0%	-
Human Settlement Development Grant (CAPEX)		-	-	5 039	-	5 039	4 031	1 008	25.0%	5 039
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		37 781	39 848	33 896	366	19 639	32 427	(12 788)	-39.4%	33 896
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		143 467	149 730	144 286	1 187	119 286	133 798	(14 513)	-10.8%	144 286

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 - M11 May										
Summary of Employee and Councilor remuneration	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
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 621	6 020	5 419	472	5 096	5 038	58	1%	5 419
Pension and UIF Contributions		33	35	121	15	112	100	11	11%	121
Medical Aid Contributions		104	110	139	12	127	124	3	3%	139
Motor Vehicle Allowance		190	252	480	20	220	413	(193)	-47%	480
Cellphone Allowance		406	415	475	40	421	429	(7)	-2%	475
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 355	6 831	6 634	558	5 976	6 104	(128)	-2%	6 634
% increase	4		7.5%	4.4%						4.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 301	5 086	4 751	551	4 428	4 395	33	1%	4 751
Pension and UIF Contributions		202	274	148	14	122	151	(29)	-19%	148
Medical Aid Contributions		78	120	69	5	51	69	(19)	-27%	69
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		183	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		322	418	370	34	336	344	(8)	-2%	370
Cellphone Allowance		194	257	176	16	163	170	(7)	-4%	176
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	15	2	12	12	1	6%	15
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 279	6 155	5 529	622	5 112	5 141	(29)	-1%	5 529
% increase	4		16.6%	4.7%						4.7%
Other Municipal Staff										
Basic Salaries and Wages		90 906	108 945	105 583	7 789	92 988	97 184	(4 196)	-4%	105 583
Pension and UIF Contributions		14 411	17 518	16 665	1 328	14 489	15 376	(887)	-6%	16 665
Medical Aid Contributions		4 938	7 144	5 773	502	5 218	5 452	(233)	-4%	5 773
Overtime		5 023	5 912	6 854	577	5 817	6 173	(356)	-6%	6 854
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 748	7 479	7 139	584	6 321	6 584	(262)	-4%	7 139
Cellphone Allowance		329	351	340	28	314	313	1	0%	340
Housing Allowances		598	365	286	25	267	271	(4)	-2%	286
Other benefits and allowances		6 087	6 876	7 430	571	6 264	6 746	(482)	-7%	7 430
Payments in lieu of leave		1 738	1 297	1 892	227	1 665	1 665	-	-	1 892
Long service awards		504	562	563	47	516	516	-	-	563
Post-retirement benefit obligations		1 343	1 507	1 718	179	1 615	1 550	65	4%	1 718
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		481	523	513	33	451	471	(21)	-4%	513
Acting and post related allowance		-	-	286	55	128	229	(101)	-44%	286
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		133 108	158 478	155 041	11 944	136 053	142 529	(6 476)	-5%	155 041
% increase	4		19.1%	16.5%						16.5%
Total Parent Municipality		144 741	171 464	167 203	13 124	147 141	153 774	(6 633)	-4%	167 203

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	629	6 538	-	-	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	1 591	23 586	64 209	40 623	63.3%	0
May	8 043	7 061	4 828	4 041	27 627	69 036	41 410	60.0%	0
June	24 184	6 292	4 828	-	-	73 864	-	-	-
Total Capital expenditure	53 751	78 459	73 864	27 627					

The Municipality has an adjusted capital budget of R 73.864 million. Expenditure of R 27.627 million has been incurred to date. Commitments amounting to R 11 659 446.76 (excl VAT) are currently on the system.

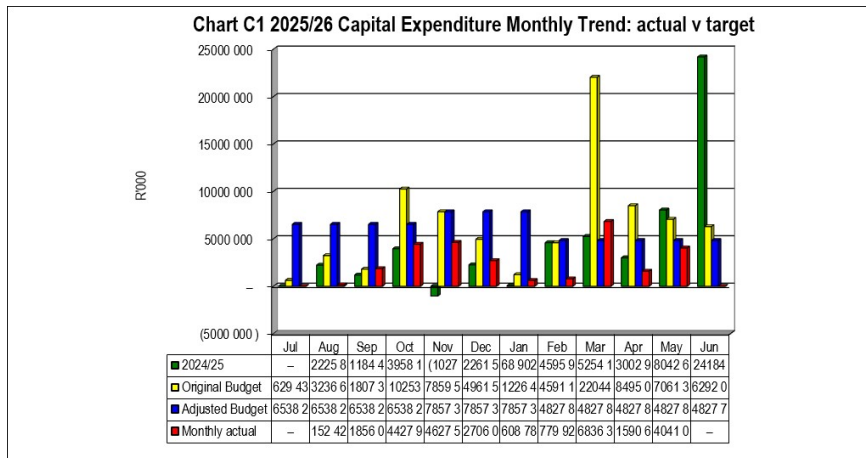


Figure 20: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M11 May										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		24 332	37 369	21 529	366	9 282	22 091	12 808	58.0%	21 529
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 200	-	-	-	140	140	100.0%	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	1 200	-	-	-	140	140	100.0%	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2 000	2 000	-	-	1 833	1 833	100.0%	2 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	2 000	2 000	-	-	1 833	1 833	100.0%	2 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		8 769	20 183	8 417	-	3 650	9 358	5 708	61.0%	8 417
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		5 413	1 739	3 340	-	502	2 995	2 493	83.2%	3 340
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 356	18 444	5 077	-	3 149	6 363	3 215	50.5%	5 077
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		15 563	-	5 022	-	4 575	4 255	(319)	-7.5%	5 022
Pump Station		-	-	-	-	-	8	8	100.0%	-
Reticulation		-	-	1 962	-	1 962	1 570	(392)	-25.0%	1 962
Waste Water Treatment Works		15 563	-	3 060	-	2 613	2 678	65	2.4%	3 060
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	13 986	6 090	366	1 057	6 503	5 446	83.7%	6 090
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	8 696	3 284	-	66	3 642	3 576	98.2%	3 284
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	5 290	2 806	366	991	2 862	1 870	65.4%	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		-	-	-	-	-	-	-	-	-

Community Assets	4 883	13 786	12 702	883	5 783	11 770	5 988	50.9%	12 702
Community Facilities	4 883	13 786	12 702	883	5 783	11 770	5 988	50.9%	12 702
Halls	4 883	13 786	12 702	883	5 783	11 770	5 988	50.9%	12 702
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		997	950	753	-	95	714	619	86.7%	753
Computer Equipment		997	950	753	-	95	714	619	86.7%	753
Furniture and Office Equipment		360	180	465	14	185	416	231	55.5%	465
Furniture and Office Equipment		360	180	465	14	185	416	231	55.5%	465
Machinery and Equipment		2 243	1 875	3 085	810	1 201	2 812	1 611	57.3%	3 085
Machinery and Equipment		2 243	1 875	3 085	810	1 201	2 812	1 611	57.3%	3 085
Transport Assets		7 623	1 970	1 703	-	1 280	1 539	258	16.8%	1 703
Transport Assets		7 623	1 970	1 703	-	1 280	1 539	258	16.8%	1 703
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	40 439	56 130	40 236	2 073	17 826	39 342	21 516	54.7%	40 236

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 - M11										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		5 116	1 750	5 159	-	-	4 587	4 587	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	-	-	3 978	3 978	100.0%	4 463
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	2 478	-	-	2 168	2 168	100.0%	2 478
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 100	1 750	1 985	-	-	1 810	1 810	100.0%	1 985
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4 016	-	696	-	-	609	609	100.0%	696
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		3 913	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		103	-	696	-	-	609	609	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		-	-	-	-	-	-	-	-	-

Community Assets	-	1 200	1 200	-	-	1 100	1 100	100.0%	1 200
Community Facilities	-	1 200	1 200	-	-	1 100	1 100	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	-	-	1 100	1 100	100.0%	1 200
Police	-	-	-	-	-	-	-	-	-
PurIs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	5 116	2 950	6 359	-	-	5 687	5 687	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 - M11 May										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		16 996	21 997	24 148	2 168	18 102	21 952	3 851	17.5%	24 148
Roads Infrastructure		8 536	10 004	11 511	933	10 052	10 404	352	3.4%	11 511
Roads		6 694	7 794	8 681	597	7 600	7 862	262	3.3%	8 681
Road Structures		1 842	2 210	2 830	336	2 453	2 542	90	3.5%	2 830
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		667	712	700	33	66	641	575	89.7%	700
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		601	712	277	33	66	277	211	76.1%	277
Attenuation		66	-	423	-	-	364	364	100.0%	423
Electrical Infrastructure		1 584	2 625	3 119	396	1 465	2 730	1 266	46.4%	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	396	1 465	2 730	1 266	46.4%	3 119
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 226	1 270	1 387	231	1 085	1 228	143	11.6%	1 387
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		24	400	265	37	237	220	(17)	-7.8%	265
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 201	870	1 122	194	848	1 008	160	15.9%	1 122
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 859	6 401	6 553	571	5 376	6 087	712	11.7%	6 553
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		4 738	5 591	5 816	451	4 999	5 305	306	5.8%	5 816
Waste Water Treatment Works		121	810	737	120	377	782	405	51.8%	737
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		124	985	877	5	57	861	804	93.3%	877
Landfill Sites		124	985	877	5	57	861	804	93.3%	877
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	8 343	10 206	10 260	(237)	6 967	9 382	2 415	25.7%	10 260
Community Facilities	6 876	8 545	8 281	(320)	5 463	7 611	2 148	28.2%	8 281
Halls	753	1 247	1 631	(804)	(174)	1 452	1 626	112.0%	1 631
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	5	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	6 117	7 297	6 650	484	5 637	6 159	522	8.5%	6 650
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 467	1 661	1 980	83	1 504	1 771	266	15.0%	1 980
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 467	1 661	1 980	83	1 504	1 771	266	15.0%	1 980
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	554	1 183	482	6	137	516	379	73.4%	482
Operational Buildings	554	1 183	482	6	137	516	379	73.4%	482
Municipal Offices	554	1 183	482	6	137	516	379	73.4%	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	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		122	210	171	-	52	143	90	63.4%	171
Computer Equipment		122	210	171	-	52	143	90	63.4%	171
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		4	587	257	0	111	227	116	51.2%	257
Machinery and Equipment		4	587	257	0	111	227	116	51.2%	257
Transport Assets		5 059	5 015	5 989	446	5 064	5 372	308	5.7%	5 989
Transport Assets		5 059	5 015	5 989	446	5 064	5 372	308	5.7%	5 989
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	31 078	39 198	41 307	2 383	30 433	37 592	7 159	19.0%	41 307

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

2.9 Other supporting documents

Cederberg Local Municipality	
Bank Reconciliation	
MAY 2026	
	Amount
Bank Statement Balance	11 757 744.88
72194774	0.00
72194480	-0.00
82163324	11 232 942.83
32630263	524 802.05
Cashbook Balance	4 953 260.73
39999010203	-
39999010204	-
39999010301	285 559.05
39999010302	1 700 080.00
39999010303	-
39999010305	-1 140.00
39999010701	11 010 850.93
39999010702	554 801 270.99
39999010703	-561 618 994.95
39999010704	542 255.60
39999010705	-780 490.89
39999010802	-961 468.92
39999010805	-24 661.08
39999010902	31 092.30
39999010905	-31 092.30
Difference	6 804 484.15
Reconciling Items	
	Difference
Cashier Receipts	10 470.69
Bank Deposits	-20 890.99
Outstanding EFT Payments	4 534 292.05
Post Office	-2 070.92
Wages, Salaries and Council	2 796 990.03
Other	-514 306.71
	6 804 484.15
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 May 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: 2026-06-12