CEDERBERG MUNICIPALITY

MONTHLY BUDGET STATEMENT

JUNE 2026

In-Year Report of the Municipality

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

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

Glossary

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

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

Legislative Framework:

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

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

(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

(*a*) Actual revenue, per revenue source;

(*b*) Actual borrowings;

(*c*) Actual expenditure, per vote;

(*d*) Actual capital expenditure, per vote;

(*e*) The amount of any allocations received;

(*f*) Actual expenditure on those allocations, excluding expenditure on—

(i) its share of the local government equitable share; and

(ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and

(*g*) when necessary, an explanation of—

(i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;

(ii) any material variances from the service delivery and budget implementation plan; and

(iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

(2) The statement must include—

(*a*) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and

(*b*) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87 (10).

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(*e*) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(*e*) and (*f*) to the national or provincial organ of state or municipality which transferred the allocation.

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

1 Part 1: In-Year Report

1.1 Mayor's Report

In terms of the MBRR section 3:

3. The Mayor's report accompanying an in-year monthly budget statement must provide-

   (a) a summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;

   (b) a summary of any financial problems or risks facing the municipality or any such entity; and

   (c) any other information considered relevant by the Mayor.

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the Municipality

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

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

The Municipality participates in the Debt Relief Program, which helps alleviate the burden of the unpaid debt owed to Eskom. 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 June 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	542 162 716	49 162 655	516 662 410	542 162 716	- 25 500 306	-4.70%
Total Operating Expenditure	476 189 111	514 019 873	543 898 938	54 566 500	493 951 149	543 898 938	- 49 947 789	-9.18%
Surplus/(Deficit)	**27 485 353**	**589 915**	- **1 736 222**	- **5 403 845**	**22 711 261**	- **1 736 222**	**24 447 483**	**7067.18%**
Capital Transfers and Subsidies (Monetary allocations)	37 780 985	39 848 176	36 069 863	9 742 297	29 381 476	36 069 863	- 6 688 387	-18.54%
Capital Transfers and Subsidies (Allocations in-kind)	-	-	28 601 607	28 601 607	28 601 607	28 601 607	-	
Surplus/ (Deficit) for the year	**65 266 339**	**40 438 091**	**62 935 248**	**32 940 059**	**80 694 344**	**62 935 248**	**17 759 096**	**28.22%**
Total Capital Expenditure	53 751 410	78 459 243	87 028 617	50 029 242	77 656 010	87 028 617	- 9 372 607	-10.77%

The actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 4.70% below, whilst the variance for operating expenditure was 9.18% below YTD budget.

The operating revenue realised is R 25.500 million below YTD budget while operating expenditure was R 49.948 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 9.373 million below YTD budget. The budget has been adjusted to R87.029 million and R 77.656 million has been expended to date. Details on the variance will be explained in section 0.

1.3.2.1 Revenue by Source

The statement of financial performance compares the revenue and expenditure against budget for the period ending 30 June 2026.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June									
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	172 637	17 762	171 627	172 637	(1 010)	-0.58%	172 637
Service charges - Water	32 696	34 221	33 764	2 119	34 011	33 764	247	0.73%	33 764
Service charges - Waste Water Management	15 823	15 309	15 914	1 296	15 859	15 914	(55)	-0.34%	15 914
Service charges - Waste management	14 604	14 318	14 677	1 210	14 742	14 677	65	0.44%	14 677
Sale of Goods and Rendering of Services	5 318	4 781	5 579	410	5 814	5 579	236	4.22%	5 579
Agency services	4 012	4 171	4 241	371	4 450	4 241	209	4.93%	4 241
Interest	–	–	–	–	–	–	–		–
Interest earned from Receivables	7 362	7 265	6 511	490	6 267	6 511	(244)	-3.75%	6 511
Interest earned from Current and Non Current Assets	9 619	7 788	12 053	2 088	12 099	12 053	46	0.38%	12 053
Dividends	–	–	–	–	–	–	–		–
Rent on Land	–	–	–	–	–	–	–		–
Rental from Fixed Assets	1 070	781	983	422	1 385	983	402	40.87%	983
Licence and permits	–	–	–	–	–	–	–		–
Special rating levies	–	–	–	–	–	–	–		–
Operational Revenue	595	411	456	75	537	456	80	17.64%	456
Non-Exchange Revenue									
Property rates	74 997	76 578	80 951	6 276	80 995	80 951	44	0.05%	80 951
Surcharges and Taxes	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	56 370	45 587	55 063	4 154	48 868	55 063	(6 195)	-11.25%	55 063
Licence and permits	2	2	2	–	1	2	(1)	-48.76%	2
Transfers and subsidies - Operational	105 686	109 882	114 840	11 813	111 460	114 840	(3 380)	-2.94%	114 840
Interest earned from Receivables (Non-Exchange)	4 500	4 743	4 222	334	4 085	4 222	(137)	-3.24%	4 222
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue (Non-Exchange)	3 863	5 431	4 493	343	4 371	4 493	(122)	-2.72%	4 493
Gains on disposal of Assets	1 428	400	400	–	15	400	(385)	-96.31%	400
Other Gains	12 889	14 248	15 377	–	76	15 377	(15 301)	-99.50%	15 377
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**503 674**	**514 610**	**542 163**	**49 163**	**516 662**	**542 163**	**(25 500)**	**-4.70%**	**542 163**

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

License and permits: The actual for this category turned is less 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. Eskom has not yet provided confirmation of the write-off. The confirmation will only be received in the new financial year.

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) - M12 June									
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	161 477	12 786	153 951	161 477	(7 526)	-4.66%	161 477
Remuneration of councillors	6 355	6 831	6 634	558	6 534	6 634	(99)	-1.50%	6 634
Bulk purchases - electricity	124 217	141 209	143 477	13 962	134 444	143 477	(9 033)	-6.30%	143 477
Inventory consumed	13 314	14 186	18 828	2 022	16 179	18 828	(2 649)	-14.07%	18 828
Debt impairment	66 019	52 790	64 453	6 323	64 123	64 453	(330)	-0.51%	64 453
Depreciation and amortisation	33 693	33 534	36 371	2 523	29 965	36 371	(6 406)	-17.61%	36 371
Interest	15 150	12 415	14 458	961	11 200	14 458	(3 257)	-22.53%	14 458
Contracted services	40 502	45 175	56 996	12 603	46 818	56 996	(10 178)	-17.86%	56 996
Transfers and subsidies	164	750	264	36	130	264	(133)	-50.60%	264
Irrecoverable debts written off	–	–	–	–	–	–	–		–
Operational costs	35 399	40 037	37 353	2 793	30 606	37 353	(6 747)	-18.06%	37 353
Losses on Disposal of Assets	–	400	400	–	–	400	(400)	-100.00%	400
Other Losses	2 989	2 060	3 188	–	–	3 188	(3 188)	-100.00%	3 188
Total Expenditure	**476 189**	**514 020**	**543 899**	**54 566**	**493 951**	**543 899**	**(49 948)**	**-9.18%**	**543 899**

Contracted services: This category is under YTD budget due to several line items for example fuel & oil and various maintenance material items. Expenditure has been incurred, however it is expected that the expenditure recognition will increase with the year-end accrual provisions to be made

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 22.53% 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. The confirmation will only be received in the new financial year.

Contracted services: This category is under YTD budget due to several line items for example Disaster Relief operational projects, etc. The procurement process for the said items has been concluded. Expenditure has been incurred, however it is expected that the expenditure recognition will increase with the year-end accrual provisions to be made.

Transfers and subsidies: This is based on demand. The funds have been removed with the last adjustment budget due to unresponsiveness of bidders.

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. It is expected that the expenditure recognition will increase with the year-end accrual provisions to be made.

Losses on Disposal of Assets: No transactions YTD. No disposals have been recognized for the financial year.

Other Losses: No transactions YTD, this form is part of the year-end process.

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	33 895 950	29 394 976	86.72%
Internally Generated Funds	38 611 067	24 531 060	19 659 427	80.14%
Contributed Assets	-	28 601 607	28 601 607	100.00%
Total	**78 459 243**	**87 028 617**	**77 656 010**	**89.23%**

Figure 1: Capital Sources of funding & Expenditure

The capital expenditure is currently at 89.23% 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.

<u>MIG:</u>

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 was made.

Drop-Off Facility: Supply Chain Process in progress.

<u>Municipal Disaster Response Grant:</u>

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.

<u>Municipal Water Resilience Grant:</u>

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

1.3.2.3 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.

1.3.2.4 Collection Rate

Collection Rate Assessment					
Total Aggregate Collection		12.June - Reporting for May in June			
		Billing For May	Collection in June	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	19 958 481	18 450 365	1 768 538	92%
2.Collection excl Eskom supplied areas		-	-	-	#DIV/0!
3.Collection: **Property Rates**		6 299 909	5 621 282	678 627	89%
4.Total average collection: **Electricity** (Municipal supplied areas)		8 095 876	8 328 110	0	103%
5.Total average collection: **Water**		2 200 493	1 949 481	251 012	89%
6.Total average collection: **Wastewater**		1 273 249	1 295 403	0	102%
7.Total average collection: **Refuse**		1 242 444	1 248 477	0	100%
8. 7.Total average collection: **Interest**		846 511	7 612	838 899	1%

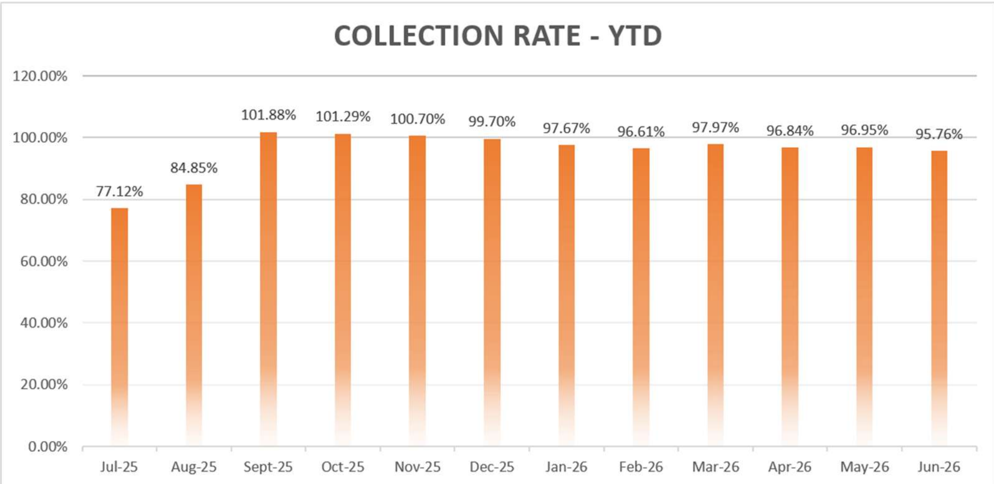

Figure 2: Collection Rate

The monthly collection rate is 92.44% for May in June. The cumulative collection rate is 95.76% 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.

1.3.2.5 Monthly Financial Ratios

Cederberg Local Municipality
Financial Ratios
Financial year: 2025/26

Ratio	Norm	YEAR Jun 2025	YTD Jul 2025	YTD Aug 2025	YTD Sep 2025	YTD Oct 2025	YTD Nov 2025	YTD Dec 2025	YTD Jan 2026	YTD Feb 2026	YTD Mar 2026	YTD Apr 2026	YTD May 2026	YEAR Jun 2026
1 Capital expenditure to Total expenditure	10% - 20%	10.3%	0.0%	0.2%	1.8%	13.6%	5.3%	5.7%	13.6%	4.6%	5.8%	5.6%	5.9%	13.6%
2 Repairs and maintenance to PPE	8%	2.1%	0.0%	0.3%	0.4%	2.4%	0.9%	1.2%	2.4%	1.5%	1.7%	1.9%	2.0%	2.4%
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%	95.8%
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%	19.9%
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	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	3.90
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	1.93
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%	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%	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%	4.4%
11 Electricity distribution losses	7% - 10%	5.8%	7.6%	6.7%	11.4%	12.0%	13.5%	13.0%	13.5%	13.4%	12.8%	13.2%	13.8%	12.2%
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	51
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%	32.5%
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%	9.5%
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%	89.2%
20 Operating expenditure budget implementation indicator	95% - 100%	89.7%	71.9%	84.2%	87.0%	89.6%	92.2%	88.4%	92.1%	90.8%	90.4%	90.0%	89.5%	90.8%
21 Operating revenue budget implementation indicator	95% - 100%	97.7%	160.0%	120.6%	107.7%	103.2%	97.7%	106.1%	103.1%	95.3%	101.9%	98.6%	95.0%	95.3%
22 Billed revenue budget implementation indicator	95% - 100%	100.3%	126.5%	115.3%	109.4%	107.0%	104.2%	102.6%	102.9%	99.6%	100.2%	99.3%	98.0%	99.6%

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 3.90 and the current ratio which is at 1.93:1, both of 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	Jun'26
National Financial Year	2025/26
Demarcation Code of Municipality being assessed	WC012
District	West Coast
Demarcation Description	Cederberg

I, Mr GF Matthyse , hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in **MFMA Circular No. 124** and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Municipal Debt Relief Conditions (Monthly reporting)

Condition			*Choose from drop down list*	Notes/Comments
	6,3 + 6,12	**Maintaining the Eskom and bulk water current account –** (current account for the purpose of this exercise means the account for a single month's consumption):		
1	6.12.2	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** *- refer condition 6.12.2*	Yes	Invoices received for April & May
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes	
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	
4	6.3.1	- Has the municipality paid its ***Eskom bulk current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** *- current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.*	Yes	
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes	
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
	6.4	**Compliance with a funded MTREF –** ***(choose from drop down list the MTREF assessed)***	Select	
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	Yes	
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
9	6.4.1	- Has the municipality made adequate provision for debt impairment *(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)* on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
		Note *- For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also propert rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".*		
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment *(considering its asset register and physical state of assets)* on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
		Note *- If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".*		
11	6.4.2	- ***If the municipality's MTREF is not funded***, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	N/A - the MTREF is funded	
		Note *- if the municipality has an FRP, a separate budget funding plan is not necesary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strenghtening.*		
12	6.4.2	- ***If the municipality's MTREF is not funded and it has an FRP per the legislative framework***, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? ***Note*** *- only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.*	N/a	
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends *(For example higher winter Eskom tariffs, lower January collection rates, etc.?)*	Yes	
14	6.5	**Cost reflective tariffs** – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	
	6.6	**Electricity and water as collection tools** – has the municipality, with effect from the tabling of the 2023/24 MTREF, ***demonstrated, through its by-laws and budget related policies*** that:		
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The municipality has completed the consolidation exercise for all business and residental properties. The Municipality is inundated with various challenges pertaining to the implementation of this condition and requires guidance from PT & NT.
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	No	The Municipality does not have flo-meters to restrict the supply of water. A letter from the engineering department is included supporting this. However, the municipality's indigent policy makes provision for restricting both water and electricity. Indigents are placed on auxiliary until the account is settled. The municipality has procured smart water meters with grants received from PT. The meter installation will be completed by end of September 2026.
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? ***Note*** *– the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.*	Yes	Indigents are limited to the National Limit for FBS of 6kl and 50KwH. Any usage in excess of the national FBS is the responsibility of the property owners and is payable to the municipality.
	6.6	***Supporting evidence****: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.*		
	6.7	**Maintain a minimum average quarterly collection of property rates and services charges –**		
19	6.7.1	- Has the municipality achieved a minimum of *80 per cent average quarterly collection* of property rates and service charges **with effect from 01 April 2023** and *85 per cent average quarterly collection* **with effect from 01 April 2024** during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes	The monthly collection rate is 92.44% for May in June, the cumulative collection rate is 95.76%.
		Note *- although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.*		

	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, **has the municipality demonstrated to the satisfaction of National Treasury the following :**		
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	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 <u>and</u> 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 <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	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 5500 single phase meters.
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes	
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	
	6.8	**Municipality's Completeness of the revenue base –**		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	The audit was done for verification of variance between the VR roll and billing system, and the municipality is currently billing the properties on monthly basis, except those that were billed once in July 2025, which is the main cause of the variances. The variance emanate from once-off billing because the NT tool does not recognise the once-off billing and the rebates the municipality offers to different customers.
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? ***Note** - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement*	N/a	
28	6.8.2	- **For the latest ending Quarter** -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za?	Yes	
	6.9	**Monitor and report on implementation –**		
29	6.9.1	- **MFMA section 71 reporting –** has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the **active intervention evident** from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? ***Note** - condition 6.9.2 has a typing error and must refer to 6.9.1.*	6.9.1 = Yes	
31	6.9.3	- **Municipalities with financial recovery plans (FRP)** – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	No FRP	
		Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.		
	6.10	*Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:*		
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? ***Note** - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.*	Yes	
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
		***Note** - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.*		
36	**6.11**	**Limitation on municipality borrowing powers -** has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
		***Note** - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.*		
	6.12	**For the duration of the Municipal Debt Relief (to ensure proper management of resources):**		
37	6.12.1	- has the municipality **apportioned and ring-fenced in a sub-account** to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) **the component of the** Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes	

		Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).	
39		***Supporting evidence*** : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13	**Accounting Treatment** - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? ***Note** - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.*	Yes
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No
		***Note:** By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.*	

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

Signature of HOD/ NT/ MM:

Date: 14/07/2026

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

Figure 4: Municipal Compliance Certificate Municipal Debt Relief

1.3.3.2 Municipal Debt Relief Performance across period of participation

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

Province		
WC		
Code	District	Code Description
WC012	West Coast	Cederberg

Monthly Performance Report

Municipal Details			Part A: Eskom And Bulk water current account						Part B: Compliance with a funded MTREF					Part C: FRP/BFP & Tariff Assessment			Part D: Electricity and water as collection tools			
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18
25.July25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
26.August25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
27.September25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
28.October25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
29.November25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
30.December25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
31.January26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
32.February26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
33.March26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
34.April26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
35.May26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
36.June26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
37.July26	Cederberg	WC012																		
38.August26	Cederberg	WC012																		
39.September26	Cederberg	WC012																		
40.October26	Cederberg	WC012																		
41.November26	Cederberg	WC012																		

	Part C: Quarterly collection of property rates and services charges							Maximization of Revenue Base			Part E: Oversight													Scoring and Rating	
Month	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating
25.July25	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
26.August25	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
27.September25	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
28.October25	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
29.November25	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
30.December25	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
31.January26	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
32.February26	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
33.March26	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
34.April26	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
35.May26	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
36.June26	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
37.July26																								0%	Not completed
38.August26																								0%	Not completed
39.September26																								0%	Not completed
40.October26																								0%	Not completed
41.November26																								0%	Not completed

Figure 5: Municipal Self-Assessment Compliance Assessment

1.3.3.3 Western Cape Provincial Treasury Debt Relief Compliance Assessment

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

Province		
WC		
Code	District	Code Description
WC012	West Coast	Cederberg

Monthly Performance Report

Municipal Details			Part A: Eskom And Bulk water current account						Part B: Compliance with a funded MTREF					Part C: FRP/BFP & Tariff Assessment			Part D: Electricity and water as collection tools			
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18
25.July25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
26.August25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
27.September25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
28.October25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
29.November25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
30.December25	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
31.January26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
32.February26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
33.March26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
34.April26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes
35.May26	Cederberg	WC012	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No
36.June26	Cederberg	WC012																		
37.July26	Cederberg	WC012																		
38.August26	Cederberg	WC012																		
39.September26	Cederberg	WC012																		
40.October26	Cederberg	WC012																		
41.November26	Cederberg	WC012																		

	Part C: Quarterly collection of property rates and services charges							Maximization of Revenue Base			Part E: Oversight													Scoring and Rating	
Month	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating
25.July25	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
26.August25	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
27.September25	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
28.October25	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
29.November25	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
30.December25	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
31.January26	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
32.February26	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
33.March26	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
34.April26	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	Above Moderate
35.May26	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	93%	Above Moderate
36.June26																								0%	Not completed
37.July26																								0%	Not completed
38.August26																								0%	Not completed
39.September26																								0%	Not completed
40.October26																								0%	Not completed
41.November26																								0%	Not completed

Figure 6: Provincial Treasury Compliance Assessment

The figure above reflects the Provincial Treasury's compliance score for the previous month. As stated in PT's assessment letter, the Municipality scored compliance of 98% for May 2026.

1.3.3.4 Collection Rate Information

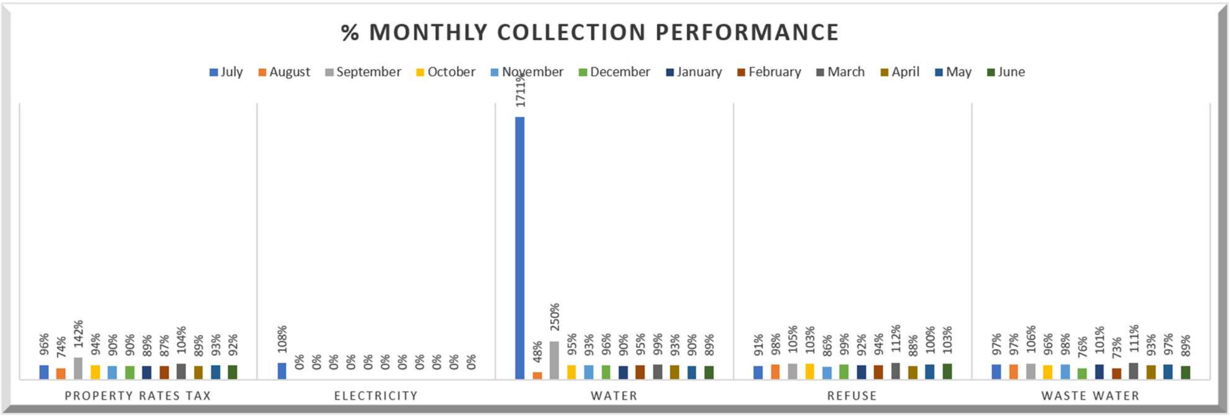

Figure 7: Monthly Collection Performance per service

National Treasury	Municipal Details				
Municipal Debt Relief	Western Cape				
MFMA Circular No. 124	Code	District	Municipality	Period Monitored	No.Of Wards
Municipal Finance Management Act No. 56 of 2003	WC012		Cederberg	2606	6

Collection Rate Assessment

Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2	Summary - Quarter 3				Q1	Summary - Quarter 4				Q1
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	68 558 670	73 373 640	(4 814 970)	107%	107%	61 534 540	56 222 538	5 312 002	91%	91%	61 530 298	57 510 389	4 019 909	93%	93%	60 366 691	55 213 767	5 152 924	91%	91%
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
3.Collection: **Property Rates**	22 954 948	26 012 627	(3 057 679)	113%	113%	19 005 691	17 947 321	1 058 370	94%	94%	18 832 219	17 760 529	1 071 690	94%	94%	18 847 486	17 045 652	1 801 834	90%	90%
4.Total average collection: **Electricity** (Municipal supplied areas)	30 066 247	31 051 603	(985 355)	103%	103%	23 393 023	22 400 791	992 232	96%	96%	22 726 108	22 682 706	43 402	100%	100%	23 966 714	23 211 127	755 587	97%	97%
5.Total average collection: **Water**	5 153 892	7 745 589	(2 591 697)	150%	150%	8 757 171	7 789 953	967 218	89%	89%	10 055 246	9 388 842	666 404	93%	93%	7 861 069	7 344 907	516 162	93%	93%
6.Total average collection: **Wastewater**	4 050 800	3 745 800	305 000	92%	92%	3 985 228	3 614 820	370 409	91%	91%	3 840 789	3 566 660	274 130	93%	93%	3 617 321	3 579 864	37 456	99%	99%
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%	3 652 714	3 276 639	376 075	90%	90%	3 586 734	3 407 553	179 181	95%	95%
8.Total average collection: **Interest**	2 603 675	1 549 618	1 054 057	60%	60%	2 613 079	1 197 022	1 416 056	46%	46%	2 423 222	835 014	1 588 208	34%	34%	2 487 367	624 663	1 862 704	25%	25%

Figure 8: Collection Rate per Quarter

Collection Rate Assessment

Total Aggregate Collection		Billing For May	Collection in June	R - Billing not collected	% Collection
		12.June - Reporting for May in June			
1.Collection for whole demarcation	Summary	19 958 481	18 450 365	1 768 538	92%
2.Collection excl Eskom supplied areas		-	-	-	#DIV/0!
3.Collection: **Property Rates**		6 299 909	5 621 282	678 627	89%
4.Total average collection: **Electricity** (Municipal supplied areas)		8 095 876	8 328 110	0	103%
5.Total average collection: **Water**		2 200 493	1 949 481	251 012	89%
6.Total average collection: **Wastewater**		1 273 249	1 295 403	0	102%
7.Total average collection: **Refuse**		1 242 444	1 248 477	0	100%
8. 7.Total average collection: **Interest**		846 511	7 612	838 899	1%

Complete This Section

Quarter 4 Performance Per Ward

12.June

Services	Electricity Supplier	Ward Name & Number	Billing For May	Collection in June	Rand Value of Billing not collected	% Collection
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 1	389 520	311 651	77 868	80%
Electricity			-	-	-	#DIV/0!
Water			5 015	9 953	0	198%
Refuse			2 901	5 803	0	200%
Waste Water			4 792	(5 926)	10 718	-124%
Interest			53 432	3 489	49 943	7%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	1 016 478	943 447	73 031	93%
Electricity			3 194 718	3 194 613	105	100%
Water			689 587	644 001	45 587	93%
Refuse			281 304	313 465	0	111%
Waste Water			320 476	369 497	0	115%
Interest			78 608	2 257	76 350	3%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 3	1 686 105	1 758 212	0	104%
Electricity			3 762 348	4 000 433	0	106%
Water			484 543	373 081	111 462	77%
Refuse			441 661	449 246	0	102%
Waste Water			524 995	550 465	0	105%
Interest			237 840	53 831	184 010	23%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 4	815 627	704 697	110 930	86%
Electricity			346 773	387 399	0	112%
Water			385 235	328 228	57 007	85%
Refuse			208 141	194 409	13 732	93%
Waste Water			170 336	161 845	8 491	95%
Interest			229 651	26 287	203 364	11%
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 581 062	1 208 886	372 176	76%
Electricity			788 769	741 050	47 719	94%
Water			634 917	588 208	46 709	93%
Refuse			296 691	284 256	12 435	96%
Waste Water			241 826	213 679	28 147	88%
Interest			146 357	(79 804)	226 161	-55%
Property Rates Tax	Eskom supplied	Ward 6	811 118	694 389	116 729	86%
Electricity			3 268	4 615	0	141%
Water			1 197	6 010	0	502%
Refuse			11 744	1 299	10 445	11%
Waste Water			10 823	5 842	4 981	54%
Interest			100 623	1 552	99 071	2%

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 as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)*

Description	Ref	As Per Debt Relief Application	Current Year - 2025/2026			2025/2026 - Monthly Monitoring											
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
***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	2 439
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	2 439
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	2 439
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	1 967
Number of Indigent HH's NOT metered currently - Water																	
Number of Indigent HH's with NO Water supply - No metering		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	10	–	–	–	–	1 448	1 773	1 790	2 018	–	–	–	2 248	2 284	2 305	2 275	1 967
Status of unlimited supply of Water:																	
Number of Indigent HH's with conventional metered Water - where the municipality is *NOT physcally restricting Water to the national free basic limit of 6 kilolitres per \household per month*																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households receiving unlimited supply - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's **billed for consumption above the 6 kilolitres**	11																
***Energy*: (*Include All Indigent households also in Eskom supplied areas*)**																	
Indigent HH's with Electricity (at least min.service level)																	
Indigent HH's with Electricity - prepaid (min.service level)																	
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Indigent HH's with Electricity (< min.service level)						2	2	2	2				2	2	2	2	2
Indigent HH's with Electricity - prepaid (< min. service level)						984	1 578	2 198	2 487				2 323	2 347	2 378	2 401	2 408
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	2 410
Total number of registered indigent households	5	–	–	–	–	986	1 580	2 200	2 489	–	–	–	2 325	2 349	2 380	2 403	2 410
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	2 408
Number of Indigent HH's with conventional metered Electricity						2	–		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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	12	–	–	–	–	986	1 578	2 198	2 489	–	–	–	2 325	2 349	2 380	2 403	2 410
Status of unlimited supply of Electricity:																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is *NOT physcally restricting Electricity to the national free basic limit of 50kwh per \household per month*																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households receiving unlimited supply - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's **billed for consumption above the 50 kwh**	13																
Number of ALL Households receiving Free Basic Service *(including registered Indigent Households)*	7																
Water (6 kilolitres per household per month)						1 448	1 773	1 790	2 018				2 248	2 284	2 305	2 275	1 967
Electricity/other energy (50kwh per household per month)						984	1 578	2 198	2 487				2 323	2 347	2 378	2 401	2 408
Cost of Free Basic Services provided to ALL Househols in - Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Total cost of FBS Water and Electricity provided to ALL Households	8	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)																	
Water (kilolitres per household per month)						6	6	6	6				6	6	6	6	6
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)						245	245	245	245				245	245	245	245	245
Electricity (kwh per household per month)						50	50	50	50				50	50	50	50	50
Refuse (average litres per week)						240	240	240	240				240	240	240	240	240
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category: Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	14(a)																
PSI Category: Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	14(b)																
Additional Subsidies: Property rates exemptions, reductions and rebates **in excess of section 17 of MPRA)**																	
Water **(in excess of 6 kilolitres per indigent household per month)**	15																
Sanitation **(in excess of free sanitation service to indigent households)**	16																
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**																	
Refuse **(in excess of one removal a week for indigent households)**																	
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
Other																	
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Figure 10: Indigents information per month

1.3.3.6 Property Rates Reconciliation

Property Rates Reconciliation						
Province	WC					
District	West Coast District					
Type	LM					
Municipal Name	Cederberg					
GV Period	01/07/2022 - 30/06/2027					
Financial Year	2025/2026					
Reconciliation Period	Quarter 3					
Reconciliation Overview						
High Level Reconciliation						
Propety Categories	# of Properties			Market Values		
Propety Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6 089	6 089	-	3 154 020 000.00	3 154 020 000.00	-
Industrial	5	5	-	4 617 000.00	4 617 000.00	-
Business and Commercial	605	605	-	1 019 608 000.00	1 019 608 000.00	-
Agricultural	1 514	1 514	-	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	-	11 650 000.00	11 650 000.00	-
Multi Use	-	-	-	-	-	-
Vacant	697	697	-	190 096 000.00	190 096 000.00	-
POW	38	38	-	76 163 000.00	76 163 000.00	-
Municipal	1 031	1 031	-	248 422 000.00	248 422 000.00	-
Other	174	174	-	176 280 000.00	176 280 000.00	-
	10 692	10 692	-	9 629 094 000.00	9 629 094 000.00	-
Detailed Reconciliation						
Propety Categories	Monthly Billing			Quarterly		
Propety Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	3 081 501	3 043 830	37 670	9 244 502.33	9 131 491.20	113 011.13
Industrial	7 515	7 515	- 0	22 545.11	22 545.12	- 0.01
Business and Commercial	1 659 604	1 583 597	76 007	4 978 812.14	4 750 790.97	228 021.17
Agricultural	1 393 090	1 097 809	295 281	4 179 271.42	3 293 427.72	885 843.70
Mining	-	-	-	-	-	-
State Owned for Public Purpose	404 368	358 581	45 787	1 213 104.72	1 075 744.08	137 360.64
PSI	16 265	19 345	- 3 080	48 793.56	58 033.62	- 9 240.06
PBO	3 667	3 210	456	11 000.60	9 631.47	1 369.13
Multi Use	-	-	-	-	-	-
Vacant	239 333	170 200	69 133	717 998.77	510 598.98	207 399.79
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	- 227	227	-	- 679.86	679.86
Total	R6 805 342.89	R6 283 861.10	R521 481.79	20 416 028.66	18 851 583.30	1 564 445.36

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	Renedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	Indigents		The recon tool provides 100% rebates to indigent customers, while the municipality provides a certain percantage per each diferent indigent customer.	NT	30/06/2026	NT should assist on this matter	In Progress	To report to NT	Acc num 279000	In Place and Archived	2026/07/14	#VALUE!
2	Affected properties		Most of the properties will not be billed by the municipality on monthly basis, due to once off billing done at the beginning of the year.	Revenue		No action required	Completed	Once off billing done	Billing report	In Place and Archived	2026/07/14	-46217
3			The recon tool do not provide the rebates offered to different consumers as per the policy.	NT	30/06/2026	Tobe done 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	2026/07/14	#VALUE!
4											2026/07/14	-46217
5											2026/07/14	-46217
6											2026/07/14	-46217
5											2026/07/14	-46217
6											2026/07/14	-46217

Intervention /Assisstance Required

Ref	Focus Area	Item	Details of Assitance Required	Responsible Official	Targeted Date	Details of Assitance Provided	Status	Comments	POE	POE Status	Today's Date	Period remaining
1	Indigent customers		The recon tool provides 100% rebates to indigent customers, while the municipality provides a certain percantage per each diferent indigent customer.	NT	30/06/2026	The tool should allow the municipalities to capture the rebates offering to the consumers.	In Progress	NT to assist	customer with Acc num 379785	Not Yet Started	2026/07/14	#VALUE!
2							Ongoing Activity			Select From Drop Down	2026/07/14	-46217

Long Term Goal /Planned Deliverables /Key Achievements Mapping Dashboard

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

Figure 12: Property Rates Variances Action Plan

1.3.3.7 Reconciliation of payments to Bulk Suppliers

Payment per mSCOA Data String M01

Payment per mSCOA Data Strings				15 233 904.65		
Account No:	**Billing date**	**Due Date**	**Payment date**	**Invoice**	**Month**	**Month end: 10 September 2024**
5001886097	04-07-2025	29-07-2025	28-07-2025	1 406.25	M01	Internal Usage not included in string
9251775291	10-07-2025	10-08-2025	07-08-2025	160 170.23	M01	Internal Usage not included in string
8287424551	15-07-2025	14-08-2025	07-08-2025	366 914.04	M01	Internal Usage not included in string
9581081208	18-07-2025	12-08-2025	07-08-2025	2 673.36	M01	Internal Usage not included in string
6897791850	18-07-2025	12-08-2025	07-08-2025	2 439.80	M01	Internal Usage not included in string
8926469644	18-07-2025	12-08-2025	07-08-2025	13 443.05	M01	Internal Usage not included in string
9792412008	18-07-2025	12-08-2025	07-08-2025	52 403.12	M01	Internal Usage not included in string
7460413421	04-07-2025	29-07-2025	28-07-2025	3 210.88	M01	Internal Usage not included in string
6829354180	18-07-2025	12-08-2025	07-08-2025	25 670.27	M01	Internal Usage not included in string
5421499776	04-07-2025	29-07-2025	28-07-2025	9 303.64	M01	Internal Usage not included in string
				637 634.64		
		Difference		**(14 596 270.01)**		

Payment per mSCOA Data String M02

Payment per mSCOA Data Strings				9 004 242.08		
Account No:	**Billing date**	**Due Date**	**Payment date**	**Invoice**	**Month**	**Month end: 10 September 2025**
6627012482	23-07-2025	22-08-2025	21-08-2025	1 416 832.83	M02	M02 String
6779486465	17-07-2025	16-08-2025	14-08-2025	3 263 663.99	M02	M02 String
8260124924	23-07-2025	22-08-2025	21-08-2024	512 052.21	M02	M02 String
9571810478	17-07-2025	16-08-2025	14-08-2025	3 479 956.94	M02	M02 String
5633644454	23-07-2025	22-08-2025	21-08-2025	316 772.19	M02	M02 String
8774598833	29-07-2025	28-08-2025	21-08-2025	1 760.46	M02	M02 String
8774598833	02-09-2025	02-10-2025	04-09-2025	2 616.55	M02	M02 String
5421499776	04-07-2025	29-07-2025	28-07-2025	10 586.91	M02	M02 String
				9 004 242.08		
		Difference		**-**		

The above items are included in the mSCOA string as payments made in August 2025. The invoices however, represents outstanding amounts for both 2024-2025 and 2025-2026. The full amount as reflected on the invoice is reported in here, whilst the string will only reflect payment towards 2025-2026 account.

Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end: 10 September 2025
5001886097	04-07-2025	29-07-2025	28-07-2025	1 406.25	M01	Internal Usage not included in string
9251775291	10-07-2025	10-08-2025	07-08-2025	160 170.23	M01	Internal Usage not included in string
8287424551	15-07-2025	14-08-2025	07-08-2025	366 914.04	M01	Internal Usage not included in string
9581081208	18-07-2025	12-08-2025	07-08-2025	2 673.36	M01	Internal Usage not included in string
6897791850	18-07-2025	12-08-2025	07-08-2025	2 439.80	M01	Internal Usage not included in string
8926469644	18-07-2025	12-08-2025	07-08-2025	13 443.05	M01	Internal Usage not included in string
9792412008	18-07-2025	12-08-2025	07-08-2025	52 403.12	M01	Internal Usage not included in string
7460413421	04-07-2025	29-07-2025	28-07-2025	3 210.88	M01	Internal Usage not included in string
9622581180	25-07-2025	19-08-2025	14-08-2025	10 741.85	M01	Internal Usage not included in string
6983620040	17-07-2025	16-08-2025	14-08-2025	17 633.29	M01	Internal Usage not included in string
5710236842	16-07-2025	15-08-2025	14-08-2025	85 849.93	M01	Internal Usage not included in string
6829354180	18-07-2025	12-08-2025	07-08-2025	25 670.27	M01	Internal Usage not included in string
5421499776	04-07-2025	29-07-2025	28-07-2025	9 303.64	M01	Internal Usage not included in string
9251775291	11-08-2025	10-09-2025	04-09-2025	159 217.47	M02	Internal Usage not included in string
6897791850	20-08-2025	15-09-2025	08-09-2025	2 088.77	M02	Internal Usage not included in string
7460413421	06-08-2025	01-09-2025	28-08-2025	2 088.77	M02	Internal Usage not included in string
				915 254.72		

Payment per mSCOA Data String M03

Payment per mSCOA Data Strings				18 574 228.15		
Account No:	**Billing date**	**Due Date**	**Payment date**	**Invoice**	**Month**	**Month end: 10 September 2025**
6627012482	25-08-2025	25-09-2025	22-09-2025	2 900 571.01	M02	M03 String
6779486465	18-08-2025	17-09-2025	16-09-2025	7 050 888.60	M02	M03 String
8260124924	18-08-2025	17-09-2025	16-09-2025	1 012 413.34	M02	M03 String
9571810478	18-08-2025	17-09-2025	12-09-2025	6 904 131.95	M02	M03 String
5633644454	25-08-2025	25-09-2025	22-09-2025	686 806.90	M02	M03 String
9003055662	14-08-2025	13-09-2025	12-09-2025	5 710.87	M02	M03 String
9003055662	03-10-2025	03-11-2025	08-10-2025	2 933.88	M03	M03 String
5421499776	04-09-2025	29-09-2025	25-09-2025	8 771.60	M03	M03 String
				18 572 228.15		
		Difference		**(2 000.00)**		

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

Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end: 10 September 2025
8287424551	14-08-2025	13-09-2025	12-09-2025	364 263.86	M02	Internal Usage not included in string
5377939292	25-08-2025	25-09-2025	22-09-2025	6 839.06	M02	Internal Usage not included in string
9581081208	20-08-2025	15-09-2025	12-09-2025	3 701.57	M02	Internal Usage not included in string
8926469644	20-08-2025	15-09-2025	12-09-2025	15 130.68	M02	Internal Usage not included in string
9792412008	20-08-2025	15-09-2025	12-09-2025	36 952.66	M02	Internal Usage not included in string
9622581180	27-08-2025	22-09-2025	18-09-2025	11 466.90	M02	Internal Usage not included in string
6983620040	25-08-2025	25-09-2025	22-09-2025	18 988.23	M02	Internal Usage not included in string
5710236842	18-08-2025	17-09-2025	12-09-2025	85 215.03	M02	Internal Usage not included in string
6829354180	20-08-2025	15-09-2025	12-09-2025	29 630.44	M02	Internal Usage not included in string
8774598833	02-09-2025	02-10-2025	04-09-2025	2 616.55	M02	Internal Usage not included in string
9251775291	10-09-2025	10-10-2025	07-10-2025	154 006.49	M03	Internal Usage not included in string
8287424551	11-09-2025	11-10-2025	07-10-2025	376 586.51	M03	Internal Usage not included in string
9581081208	18-09-2025	13-10-2025	07-10-2025	2 981.82	M03	Internal Usage not included in string
6897791850	18-09-2025	13-10-2025	07-10-2025	1 898.88	M03	Internal Usage not included in string
8926469644	18-09-2025	13-10-2025	07-10-2025	10 996.15	M03	Internal Usage not included in string
9792412008	18-09-2025	13-10-2025	07-10-2025	53 865.36	M03	Internal Usage not included in string
7460413421	04-09-2025	29-09-2025	25-09-2025	1 772.29	M03	Internal Usage not included in string

Payment per mSCOA Data String M04

Payment per mSCOA Data Strings		**15 436 520.37**

Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end: 10 September 2025
6627012482	17-09-2025	17-10-2025	15-10-2025	2 555 227.82	M03	M04 String
6779486465	17-09-2025	17-10-2025	15-10-2025	5 652 007.38	M03	M04 String
8260124924	17-09-2025	17-10-2025	15-10-2025	815 868.80	M03	M04 String
9571810478	17-09-2025	17-10-2025	16-10-2025	5 824 271.20	M03	M04 String
5633644454	23-09-2025	23-10-2025	22-10-2025	573 334.50	M03	M04 String
8774598833	15-09-2025	15-10-2025	14-10-2025	3 036.01	M03	M04 String
9003055662	08-10-2025	07-11-2025	06-11-2025	2 901.98	M03	M04 String
5421499776	06-10-2025	31-10-2025	30-10-2025	9 872.68	M03	M04 String
				15 436 520.37		
		Difference		-		

Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end: 10 September 2025
5377939292	17-09-2025	17-10-2025	14-10-2025	6 839.06	M03	Internal Usage not included in string
6983620040	16-09-2025	16-10-2025	14-10-2025	17 759.23	M03	Internal Usage not included in string
5710236842	16-09-2025	16-10-2025	14-10-2025	70 702.78	M03	Internal Usage not included in string
9251775291	10-10-2025	10-11-2025	06-11-2025	134 693.60	M03	Internal Usage not included in string
7460413421	06-10-2025	31-10-2025	30-10-2025	1 962.18	M03	Internal Usage not included in string

Payment per mSCOA Data String M05

Payment per mSCOA Data Strings		**11 731 554.82**

Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 09 November 2025
6627012482	17-10-2025	17-11-2025	13-11-2025	2 024 717.74	M04	M05 String
6779486465	17-10-2025	17-11-2025	13-11-2025	4 175 853.62	M04	M05 String
8260124924	17-10-2025	17-11-2025	13-11-2025	664 453.95	M04	M05 String
9571810478	17-10-2025	17-11-2025	13-11-2025	4 409 960.03	M04	M05 String
5633644454	22-10-2025	21-11-2025	19-11-2025	439 806.47	M04	M05 String
8774598833	17-10-2025	17-11-2025	13-11-2025	3 784.66	M04	M05 String
7486207260	06-11-2025	01-12-2025	27-11-2025	2 470.65	M04	M05 String
5421499776	06-11-2025	01-12-2025	27-11-2025	10 507.70	M04	M05 String
				11 731 554.82		
		Difference		-		

Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 09 November 2025
8287424551	15-10-2025	14-11-2025	13-11-2025	274 502.76	M04	Internal Usage not included in string
5377939292	22-10-2025	21-11-2025	19-11-2025	6 822.15	M04	Internal Usage not included in string
9581081208	26-10-2025	20-11-2025	19-11-2025	3 084.65	M04	Internal Usage not included in string
6897791850	20-10-2025	14-11-2025	13-11-2025	1 835.58	M04	Internal Usage not included in string
8926469644	20-10-2025	14-11-2025	13-11-2025	13 756.89	M04	Internal Usage not included in string
9792412008	20-10-2025	14-11-2025	13-11-2025	53 865.36	M04	Internal Usage not included in string
7460413421	06-10-2025	31-10-2025	30-10-2025	1 962.18	M04	Internal Usage not included in string
9622581180	27-10-2025	21-11-2025	19-11-2025	4 682.52	M04	Internal Usage not included in string
6983620040	16-10-2025	15-11-2025	13-11-2025	18 152.54	M04	Internal Usage not included in string
5710236842	16-10-2025	15-11-2025	13-11-2025	69 497.54	M04	Internal Usage not included in string
6829354180	20-10-2025	14-11-2025	13-11-2025	17 425.83	M04	Internal Usage not included in string
5421499776	06-10-2025	31-10-2025	30-10-2025	9 872.68	M04	Internal Usage not included in string
8774598833	17-10-2025	17-11-2025	13-11-2025	3 784.66	M04	Internal Usage not included in string
9251775291	10-11-2025	10-12-2025	04-12-2025	144 437.76	M04	Internal Usage not included in string
7460413421	06-11-2025	01-12-2025	27-11-2025	2 088.77	M04	Internal Usage not included in string
9622581180	27-11-2025	22-12-2025	04-12-2025	11 466.90	M04	Internal Usage not included in string

Payment per mSCOA Data String M06

Payment per mSCOA Data Strings				**12 283 026.22**		
Account No:	***Billing date***	***Due Date***	***Payment date***	***Invoice***	***Month***	***Month end 09 November 2025***
6627012482	17-11-2025	17-12-2025	11-12-2025	2 030 890.58	M05	M06 String
6779486465	17-11-2025	17-12-2025	11-12-2025	3 909 349.56	M05	M06 String
8260124924	17-11-2025	17-12-2025	11-12-2025	719 587.04	M05	M06 String
9571810478	17-11-2025	17-12-2025	11-12-2025	5 132 251.85	M05	M06 String
5633644454	19-11-2025	19-12-2025	17-12-2025	472 977.65	M05	M06 String
9003055662	01-12-2025	31-12-2025	17-12-2025	2 901.98	M05	M06 String
8774598833	12-11-2025	12-12-2025	11-12-2025	3 074.99	M05	M06 String
5421499776	10-12-2025	05-01-2026	17-12-2025	9 035.64	M06	M06 String
7486207260	10-12-2025	05-01-2026	17-12-2025	2 956.93	M06	M06 String
				12 283 026.22		
		Difference		-		

Account No:	***Billing date***	***Due Date***	***Payment date***	***Invoice***	***Month***	***Month end 09 November 2025***
9251775291	10-11-2025	10-12-2025	04-12-2025	144 437.76	M05	Internal Usage not included in string
8287424551	11-11-2025	11-12-2025	04-11-2025	277 738.58	M05	Internal Usage not included in string
5377939292	19-11-2025	19-12-2025	17-12-2025	6 839.06	M05	Internal Usage not included in string
9581081208	20-11-2025	15-12-2025	11-12-2025	3 393.11	M05	Internal Usage not included in string
6897791850	20-11-2025	15-12-2025	11-12-2025	2 088.77	M05	Internal Usage not included in string
8926469644	20-11-2025	15-12-2025	11-12-2025	15 130.68	M05	Internal Usage not included in string
9792412008	26-11-2025	22-12-2025	17-12-2025	59 254.72	M05	Internal Usage not included in string
7460413421	06-11-2025	01-12-2025	27-11-2025	2 088.77	M05	Internal Usage not included in string
9622581180	27-11-2025	22-12-2025	04-12-2025	11 466.90	M05	Internal Usage not included in string
6983620040	19-11-2025	19-12-2025	17-12-2025	23 046.23	M05	Internal Usage not included in string
5710236842	17-11-2025	17-12-2025	11-12-2025	76 296.72	M05	Internal Usage not included in string
6829354180	20-11-2025	15-12-2025	11-12-2025	29 630.44	M05	Internal Usage not included in string
5001886097					M06	Internal Usage not included in string
9251775291	10-12-2025	09-01-2026	17-12-2025	166 004.27	M06	Internal Usage not included in string

Payment per mSCOA Data String M07

Payment per mSCOA Data Strings				**12 328 558.54**		
Account No:	***Billing date***	***Due Date***	***Payment date***	***Invoice***	***Month***	***Month end 09 November 2025***
6627012482	17-12-2025	16-01-2026	14-01-2026	1 966 584.31	M06	M07 String
6779486465	17-12-2025	16-01-2026	14-01-2026	3 945 654.67	M06	M07 String
8260124924	17-12-2025	16-01-2026	14-01-2026	737 313.60	M06	M07 String
9571810478	17-12-2025	17-01-2026	14-01-2026	5 122 023.51	M06	M07 String
5633644454	22-12-2025	21-01-2026	20-01-2026	530 932.31	M06	M07 String
9003055662	10-12-2025	09-01-2026	09-01-2026	3 028.15	M06	M07 String
8774598833	18-12-2025	17-01-2026	14-01-2026	3 658.04	M06	M07 String
7486207260	07-01-2026	02-02-2026	29-01-2026	3 590.55	M06	M07 String
5421499776	07-01-2026	02-02-2026	29-01-2026	10 871.42	M06	M07 String
				12 323 656.56		
		Difference		**(4 901.98)**		

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

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

Payment per mSCOA Data String M08

Payment per mSCOA Data Strings **11 692 293.49**

Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 10 February 2026
6627012482	16-01-2026	16-02-2026	12-02-2026	2 246 913.85	M07	M08 String
6779486465	16-01-2026	16-02-2026	12-02-2026	3 726 612.13	M07	M08 String
8260124924	22-01-2026	21-02-2026	20-02-2026	709 975.71	M07	M08 String
9571810478	16-01-2026	16-02-2026	12-02-2026	4 377 622.37	M07	M08 String
5633644454	22-01-2026	21-02-2026	20-02-2026	615 614.83	M07	M08 String
9003055662	20-01-2026	19-02-2026	18-02-2026	126.18	M07	M08 String
8774598833	23-01-2026	23-02-2026	20-02-2026	3 091.96	M07	M08 String
7486207260	05-02-2026	02-03-2026	26-02-2026	3 062.53	M08	M08 String
5421499776	05-02-2026	02-03-2026	26-02-2026	9 273.93	M08	M08 String
				11 692 293.49		
		Difference		-		

Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 10 February 2026
5377939292	22-01-2026	21-02-2026	20-02-2026	6 839.06	M07	Internal Usage not included in string
9581081208	27-01-2026	21-02-2026	20-02-2026	3 393.11	M07	Internal Usage not included in string
6897791850	21-01-2026	16-02-2026	12-02-2026	2 088.77	M07	Internal Usage not included in string
8926469644	21-01-2026	16-02-2026	12-02-2026	15 130.68	M07	Internal Usage not included in string
9792412008	21-01-2026	16-02-2026	12-02-2026	51 269.62	M07	Internal Usage not included in string
9622581180	28-01-2026	23-02-2026	20-02-2026	11 814.95	M07	Internal Usage not included in string
6983620040	19-01-2026	18-02-2026	12-02-2026	30 875.09	M07	Internal Usage not included in string
5710236842	16-01-2026	16-02-2026	12-02-2026	74 202.09	M07	Internal Usage not included in string
6829354180	21-01-2026	16-02-2026	12-02-2026	29 627.30	M07	Internal Usage not included in string
7460413421	05-02-2026	02-03-2026	26-02-2026	1 854.83	M08	Internal Usage not included in string
8774598833	13-02-2026	16-03-2026	26-02-2026	3 072.65	M08	Internal Usage not included in string

Payment per mSCOA Data String M09

Payment per mSCOA Data Strings **12 233 750.27**

Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 14 April 2026
6627012482	16-02-2026	18-03-2026	17-03-2026	1 927 398.54	M08	M09 String
6779486465	16-02-2026	18-03-2026	17-03-2026	4 099 097.29	M08	M09 String
8260124924	16-02-2026	18-03-2026	17-03-2026	756 364.23	M08	M09 String
9571810478	16-02-2026	18-03-2026	17-03-2026	4 867 750.67	M08	M09 String
5633644454	20-02-2026	23-03-2026	20-03-2026	563 543.96	M08	M09 String
9003055662	19-02-2026	22-03-2026	20-03-2026	3 154.32	M08	M09 String
7486207260	06-03-2026	31-03-2026	30-03-2026	3 168.14	M09	M09 String
5421499776	06-03-2026	31-03-2026	30-03-2026	10 244.96	M09	M09 String
9003055662	09-03-2026	08-04-2026	07-04-2026	3 028.16	M09	M09 String
				12 233 750.27		
		Difference		-		

Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 14 April 2026
9251775291	10-02-2026	13-03-2026	12-03-2026	173 268.80	M08	Internal Usage not included in string
8287424551	11-02-2026	13-03-2026	12-03-2026	228 415.77	M08	Internal Usage not included in string
5377939292	23-02-2026	25-03-2026	20-03-2026	6 839.06	M08	Internal Usage not included in string
9581081208	19-02-2026	16-03-2026	12-03-2026	2 981.82	M08	Internal Usage not included in string
6897791850	19-02-2026	16-03-2026	12-03-2026	1 835.58	M08	Internal Usage not included in string
8926469644	19-02-2026	16-03-2026	12-03-2026	13 293.70	M08	Internal Usage not included in string
9792412008	25-02-2026	23-03-2026	20-03-2026	68 964.82	M08	Internal Usage not included in string
7460413421	05-02-2026	02-03-2026	26-02-2026	1 854.83	M08	Internal Usage not included in string
9622581180	26-02-2026	23-03-2026	20-03-2026	10 077.83	M08	Internal Usage not included in string
6983620040	23-02-2026	25-03-2026	20-03-2026	27 086.84	M08	Internal Usage not included in string
5710236842	16-02-2026	18-03-2026	17-03-2026	73 930.74	M08	Internal Usage not included in string
6829354180	19-02-2026	16-03-2026	12-03-2026	26 036.49	M08	Internal Usage not included in string
9251775291	10-03-2026	09-04-2026	07-04-2026	161 466.27	M09	Internal Usage not included in string
8287424551	11-03-2026	10-04-2026	07-04-2026	214 526.53	M09	Internal Usage not included in string
9581081208	19-03-2026	13-04-2026	09-04-2026	2 879.00	M09	Internal Usage not included in string
6897791850	19-03-2026	13-04-2026	09-04-2026	1 772.29	M09	Internal Usage not included in string
8926469644	19-03-2026	13-04-2026	09-04-2026	40 227.36	M09	Internal Usage not included in string
9792412008	19-03-2026	13-04-2026	09-04-2026	47 139.48	M09	Internal Usage not included in string
7460413421	06-03-2026	31-03-2026	30-03-2026	1 898.88	M09	Internal Usage not included in string
5710236842	16-03-2026	15-04-2026	09-04-2026	67 450.18	M09	Internal Usage not included in string
6829354180	20-03-2026	14-04-2026	09-04-2026	6 989.68	M09	Internal Usage not included in string
8774598833	11-03-2026	10-04-2026	07-04-2026	2 402.20	M09	Internal Usage not included in string

Payment per mSCOA Data String M10

Payment per mSCOA Data Strings				11 632 570.69		
Account No:	***Billing date***	***Due Date***	***Payment date***	***Invoice***	***Month***	***Month end 11 May 2026***
6627012482	17-03-2026	16-04-2026	15-04-2026	1 816 819.45	M09	M10 String
6779486465	17-03-2026	16-04-2026	15-04-2026	3 873 123.71	M09	M10 String
8260124924	17-03-2026	16-04-2026	15-04-2026	735 211.38	M09	M10 String
9571810478	17-03-2026	16-04-2026	15-04-2026	4 663 414.11	M09	M10 String
5633644454	20-03-2026	20-04-2026	16-04-2026	526 610.17	M09	M10 String
9003055662	09-04-2026	09-05-2026	08-05-2026	3 028.16	M10	M10 String
7486207260	07-04-2026	02-05-2026	29-04-2026	3 484.95	M10	M10 String
5421499776	07-04-2026	02-05-2026	29-04-2026	10 878.76	M10	M10 String
				11 632 570.69		
		Difference		-		

Account No:	***Billing date***	***Due Date***	***Payment date***	***Invoice***	***Month***	***Month end 11 May 2026***
5377939292	23-03-2026	22-04-2026	21-04-2026	6 803.04	M09	Internal Usage not included in string
9622581180	26-03-2026	20-04-2026	16-04-2026	3 948.77	M09	Internal Usage not included in string
6983620040	23-03-2026	22-04-2026	21-04-2026	22 651.16	M09	Internal Usage not included in string
9251775291	10-04-2026	11-05-2026	07-05-2026	168 668.66	M09	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
7460413421	07-04-2026	02-05-2026	29-04-2026	2 088.77	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

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

Payment per mSCOA Data String M12

Payment per mSCOA Data Strings				11 750 711.93		
Account No:	***Billing date***	***Due Date***	***Payment date***	***Invoice***	***Month***	***Month end 10 June 2026***
6627012482	18-05-2026	17-06-2026	11-06-2026	2 073 639.07	M11	M12 String
6779486465	18-05-2026	17-06-2026	11-06-2026	4 115 198.81	M11	M12 String
8260124924	18-05-2026	17-06-2026	11-06-2026	692 845.49	M11	M12 String
9571810478	19-05-2026	18-06-2026	18-06-2026	4 303 448.55	M11	M12 String
5633644454	25-05-2026	24-06-2026	18-06-2026	532 942.17	M11	M12 String
9003055662	12-05-2026	11-06-2026	10-06-2026	3 028.16	M11	M12 String
5421499776	07-05-2026	01-06-2026	10-06-2026	9 889.76	M11	M12 String
9003055662	09-06-2026	09-07-2026	26-06-2026	2 901.99	M11	M12 String
7486207260	05-06-2026	30-06-2026	23-06-2026	2 956.93	M11	M12 String
5421499776	05-06-2026	30-06-2026	23-06-2026	8 904.07	M11	M12 String
7486207260	07-05-2026	01-06-2026	10-06-2026	2 956.93	M11	M12 String
				11 748 711.93		
		Difference		(2 000.00)		

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

Account No:	Billing date	Due Date	Payment date	Invoice	Month	Month end 10 June 2026
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
5377939292	16-05-2026	15-06-2026	11-06-2026	6 822.15	M11	Internal Usage not included in string
9581081208	21-05-2026	15-06-2026	11-06-2026	3 961.00	M11	Internal Usage not included in string
6897791850	21-05-2026	15-06-2026	11-06-2026	2 025.47	M11	Internal Usage not included in string
8926469644	21-05-2026	15-06-2026	11-06-2026	14 670.67	M11	Internal Usage not included in string
9792412008	27-05-2026	22-06-2026	18-06-2026	65 695.27	M11	Internal Usage not included in string
7460413421	07-05-2026	01-06-2026	10-06-2026	1 772.29	M11	Internal Usage not included in string
9622581180	28-05-2026	22-06-2026	18-06-2026	6 282.44	M11	Internal Usage not included in string
6983620040	28-05-2026	27-06-2026	23-06-2026	23 028.21	M11	Internal Usage not included in string
5710236842	17-05-2026	17-06-2026	11-06-2026	68 726.83	M11	Internal Usage not included in string
6829354180	21-05-2026	15-06-2026	11-06-2026	36 415.57	M11	Internal Usage not included in string
8774598833	18-05-2026	17-06-2026	11-06-2026	2 719.42	M11	Internal Usage not included in string
9251775291	10-06-2026	10-07-2026	26-06-2026	170 495.76	M12	Internal Usage not included in string
8287424551	18-06-2026	18-07-2026	30-06-2026	43 139.71	M12	Internal Usage not included in string
5377939292	16-06-2026	16-07-2026	26-06-2026	6 839.06	M12	Internal Usage not included in string
6897791850	24-06-2026	20-07-2026	30-06-2026	1 835.58	M12	Internal Usage not included in string
8926469644	24-06-2026	20-07-2026	30-06-2026	15 781.17	M12	Internal Usage not included in string
7460413421	05-06-2026	30-06-2026	23-06-2026	1 772.29	M12	Internal Usage not included in string
9622581180	26-06-2026	21-07-2026	30-06-2026	21 969.03	M12	Internal Usage not included in string
5710236842	16-06-2026	16-07-2026	30-06-2026	73 843.25	M12	Internal Usage not included in string
6829354180	24-06-2026	20-07-2026	30-06-2026	26 508.80	M12	Internal Usage not included in string
8774598833	15-06-2026	15-07-2026	26-06-2026	3 667.44	M12	Internal Usage not included in string

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

Figure 13: mSCOA Reconciliation

No	Bulk Purchases Water proof of payment uploaded ito Cir 124 reporting:										
	Account No:	Contract Acc No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statemer	Amount	Month
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	2 442.25	2 442.25	-	M01
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 404.07	1 404.07	-	M01
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	5 011.99	5 011.99	-	M01
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	3 497.26	3 497.26	-	M01
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 084.82	1 084.82	-	M01
6	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	162.25	162.25	-	M01
7	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	761.69	761.69	-	M01
8	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	5 272.00	5 272.00	-	M01
9	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	3 650.51	3 650.51	-	M01
	22110797	100258300	Dept Water and Sanitation	Bulk water					-	-	M01
10		101697201	BREEDE- OLIFANTS CMA		31-07-2025	01-09-2025	25-08-2025	604.08	604.08	-	M01
11	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	1 768.69	1 768.69	-	M01
12	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	31-07-2025	01-09-2025	25-08-2025	218.45	218.45	-	M01
13	22109175	101696231	BREEDE- 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	BREEDE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	2 442.25	2 442.25	-	M02
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 404.07	1 404.07	-	M02
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	5 011.99	5 011.99	-	M02
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	3 497.26	3 497.26	-	M02
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 084.82	1 084.82	-	M02
6	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	162.25	162.25	-	M02
7	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	761.69	761.69	-	M02
8	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	5 272.00	5 272.00	-	M02
9	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	3 650.51	3 650.51	-	M02
	22110797	100258300	Dept Water and Sanitation	Bulk water	31-08-2025	30-09-2025	18-09-2025	26 021.02	26 021.02	-	M02
10		101697201	BREEDE- OLIFANTS CMA		31-08-2025	30-09-2025	04-09-2025	604.08	604.08	-	M02
11	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	1 768.69	1 768.69	-	M02
12	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	218.45	218.45	-	M02
13	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	31-08-2025	30-09-2025	04-09-2025	175.87	175.87	-	M02
								52 074.95	52 074.95	-	
No	Account No:		Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	Month
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	2 442.25	2 442.25	-	M03
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 404.07	1 404.07	-	M03
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	5 011.99	5 011.99	-	M03
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	3 497.26	3 497.26	-	M03
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 084.82	1 084.82	-	M03
6	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	162.25	162.25	-	M03
7	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	761.69	761.69	-	M03
8	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	5 272.00	5 272.00	-	M03
9	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	3 650.51	3 650.51	-	M03
	22110797	100258300	Dept Water and Sanitation	Bulk water	30-09-2025	30-10-2025	20-10-2025	33 535.56	33 535.56	-	M03
10		101697201	BREEDE- OLIFANTS CMA		30-09-2025	30-10-2025	30-10-2025	604.08	604.08	-	M03
11	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	1 768.69	1 768.69	-	M03
12	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	218.45	218.45	-	M03
13	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	30-09-2025	30-10-2025	30-10-2025	175.87	175.87	-	M03
								59 589.49	59 589.49	-	
No	Account No:		Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	2 442.25	2 442.25	-	M04
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 404.07	1 404.07	-	M04
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	5 011.99	5 011.99	-	M04
4	22109157	101696931	BREEDE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	3 497.26	3 497.26	-	M04
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 084.82	1 084.82	-	M04
6	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	761.69	761.69	-	M04
7	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	5 272.00	5 272.00	-	M04
8	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	3 650.51	3 650.51	-	M04
	22110797	100258300	Dept Water ans Sanitation	Bulk water	31-10-2025	01-12-2025	11-12-2025	36 611.32	36 611.32	-	M04
9		101697201	BREEDE- OLIFANTS CMA		31-10-2025	01-12-2025	31-10-2025	604.08	604.08	-	M04
10	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	1 768.69	1 768.69	-	M04
11	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	218.45	218.45	-	M04
12	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	175.87	175.87	-	M04
13	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	31-10-2025	01-12-2025	31-10-2025	162.25	162.25	-	M04
								62 665.25	62 665.25	-	
No	Account No:		Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	2 442.25	2 442.25	-	M05
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	1 404.07	1 404.07	-	M05
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	5 011.99	5 011.99	-	M05
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	3 497.26	3 497.26	-	M05
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	1 084.82	1 084.82	-	M05
6	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	761.69	761.69	-	M05
7	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	5 272.00	5 272.00	-	M05
8	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	3 650.51	3 650.51	-	M05
	22110797	100258300	Dept Water ans Sanitation	Bulk water	30-11-2025	30-12-2025	11-12-2025	34 229.14	34 229.14	-	M05
9		101697201	BREEDE- OLIFANTS CMA		30-11-2025	30-12-2025	15-12-2025	604.08	604.08	-	M05
10	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	1 768.69	1 768.69	-	M05
11	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	218.45	218.45	-	M05
12	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	175.87	175.87	-	M05
13	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	30-11-2025	30-12-2025	15-12-2025	162.25	162.25	-	M05
								60 283.07	60 283.07	-	
No	Account No:		Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	2 442.25	2 442.25	-	M06
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	1 404.07	1 404.07	-	M06
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	5 011.99	5 011.99	-	M06
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	3 497.26	3 497.26	-	M06
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	1 084.82	1 084.82	-	M06
6	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	761.69	761.69	-	M06
7	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	5 272.00	5 272.00	-	M06
8	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	3 650.51	3 650.51	-	M06
	22110797	100258300	Dept Water ans Sanitation	Bulk water	31-12-2025	30-01-2026	22-01-2026	17 818.16	17 818.16	-	M06
9		101697201	BREEDE- OLIFANTS CMA		31-12-2025	30-01-2026	22-01-2026	604.08	604.08	-	M06
10	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	1 768.69	1 768.69	-	M06
11	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	218.45	218.45	-	M06
12	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	175.87	175.87	-	M06
13	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	31-12-2025	30-01-2026	22-01-2026	162.25	162.25	-	M06
								43 709.84	43 709.84	-	

No	Account No:		Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Amount	
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	2 442.25	2 442.25	-	M07
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	1 404.07	1 404.07	-	M07
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	5 011.99	5 011.99	-	M07
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	3 497.26	3 497.26	-	M07
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	1 084.82	1 084.82	-	M07
6	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	761.69	761.69	-	M07
7	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	5 272.00	5 272.00	-	M07
8	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	3 650.51	3 650.51	-	M07
9	22110797	100258300	Dept Water ans Sanitation	Bulk water						-	M07
		101697201	BREEDE- OLIFANTS CMA		31-01-2026	02-03-2026	26-02-2026	604.08	604.08	-	M07
10	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	1 768.69	1 768.69	-	M07
11	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	218.45	218.45	-	M07
12	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	175.87	175.87	-	M07
13	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	31-01-2026	02-03-2026	26-02-2026	162.25	162.25	-	M07
								26 053.93	***26 053.93***	-	
No	**Account No:**		**Supplier**	**Type**	**Billing date**	**Due Date**	**Payment date**	**Invoice**	**Bank Statement**	**Amount**	
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	20-04-2026	2 442.25	2 442.25	-	M08
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	20-04-2026	1 404.07	1 404.07	-	M08
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	20-04-2026	5 011.99	5 011.99	-	M08
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	20-04-2026	3 497.26	3 497.26	-	M08
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	20-04-2026	1 084.82	1 084.82	-	M08
6	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	20-04-2026	761.69	761.69	-	M08
7	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	20-04-2026	5 272.00	5 272.00	-	M08
8	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	20-04-2026	3 650.51	3 650.51	-	M08
9	22110797	100258300	Dept Water ans Sanitation	Bulk water	28-02-2026	30-03-2026	18-03-2026	35 789.80	35 789.80	-	M08
		101697201	BREEDE- OLIFANTS CMA		28-02-2026	30-03-2026	20-04-2026	604.08	604.08	-	M08
10	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	20-04-2026	1 768.69	1 768.69	-	M08
11	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	20-04-2026	218.45	218.45	-	M08
12	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	20-04-2026	175.87	175.87	-	M08
13	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	28-04-2026	162.25	162.25	-	M08
14	22114016	101698691	BREEDE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	29-06-2026	1 443.21	1 443.21	-	M08
15	22155515	101708171	BREEDE- OLIFANTS CMA	Bulk water	28-02-2026	30-03-2026	29-06-2026	1 928.10	1 928.10	-	M08
								65 215.04	***61 843.73***	-	
No	**Account No:**		**Supplier**	**Type**	**Billing date**	**Due Date**	**Payment date**	**Invoice**	**Bank Statement**	**Amount**	
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	29-04-2026	2 442.25	2 442.25	-	M09
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	29-04-2026	1 404.07	1 404.07	-	M09
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	29-04-2026	5 011.99	5 011.99	-	M09
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	29-04-2026	3 497.26	3 497.26	-	M09
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	29-04-2026	1 084.82	1 084.82	-	M09
6	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	29-04-2026	761.69	761.69	-	M09
7	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	29-04-2026	5 272.00	5 272.00	-	M09
8	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	29-04-2026	3 650.51	3 650.51	-	M09
9	22110797	100258300	Dept Water ans Sanitation	Bulk water	31-03-2026	30-04-2026	16-04-2026	41 922.41	41 922.41	-	M09
		101697201	BREEDE- OLIFANTS CMA		31-03-2026	30-04-2026	29-04-2026	604.08	604.08	-	M09
10	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	29-04-2026	1 768.69	1 768.69	-	M09
11	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	29-04-2026	218.45	218.45	-	M09
12	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	29-04-2026	175.87	175.87	-	M09
13	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	29-06-2026	162.25	162.25	-	M09
14	22114016	101698691	BREEDE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	29-06-2026	1 443.21	1 443.21	-	M09
15	22155515	101708171	BREEDE- OLIFANTS CMA	Bulk water	31-03-2026	30-04-2026	29-06-2026	1 928.10	1 928.10	-	M09
								71 347.65	***71 347.65***	-	
No	**Account No:**		**Supplier**	**Type**	**Billing date**	**Due Date**	**Payment date**	**Invoice**	**Bank Statement**	**Amount**	
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	30-04-2026	01-06-2026	29-06-2026	2 442.25	2 442.25	-	M10
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	30-04-2026	01-06-2026	29-06-2026	1 404.07	1 404.07	-	M10
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	30-04-2026	01-06-2026	29-06-2026	5 011.99	5 011.99	-	M10
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	30-04-2026	01-06-2026	29-06-2026	3 497.26	3 497.26	-	M10
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	30-04-2026	01-06-2026	29-06-2026	1 084.82	1 084.82	-	M10
6	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	30-04-2026	01-06-2026	29-06-2026	761.69	761.69	-	M10
7	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	30-04-2026	01-06-2026	29-06-2026	5 272.00	5 272.00	-	M10
8	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	30-04-2026	01-06-2026	29-06-2026	3 650.51	3 650.51	-	M10
9	22110797	100258300	Dept Water ans Sanitation	Bulk water	30-04-2026	01-06-2026	29-06-2026	34 498.09	34 498.09	-	M10
		101697201	BREEDE- OLIFANTS CMA		30-04-2026	01-06-2026	29-06-2026	604.08	604.08	-	M10
10	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	30-04-2026	01-06-2026	29-06-2026	1 768.69	1 768.69	-	M10
11	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	30-04-2026	01-06-2026	29-06-2026	218.45	218.45	-	M10
12	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	30-04-2026	01-06-2026	29-06-2026	175.87	175.87	-	M10
13	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	30-04-2026	01-06-2026	29-06-2026	162.25	162.25	-	M10
14	22114016	101698691	BREEDE- OLIFANTS CMA	Bulk water	30-04-2026	01-06-2026	29-06-2026	1 443.21	1 443.21	-	M10
15	22155515	101708171	BREEDE- OLIFANTS CMA	Bulk water	30-04-2026	01-06-2026	29-06-2026	1 928.10	1 928.10	-	M10
								63 923.33	***63 923.33***	-	
No	**Account No:**		**Supplier**	**Type**	**Billing date**	**Due Date**	**Payment date**	**Invoice**	**Bank Statement**	**Amount**	
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	2 442.25	2 442.25	-	M11
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	1 404.07	1 404.07	-	M11
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	5 011.99	5 011.99	-	M11
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	3 497.26	3 497.26	-	M11
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	1 084.82	1 084.82	-	M11
6	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	761.69	761.69	-	M11
7	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	5 272.00	5 272.00	-	M11
8	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	3 650.51	3 650.51	-	M11
9	22110797	100258300	Dept Water ans Sanitation	Bulk water	31-05-2026	30-06-2026	29-06-2026	27 172.75	27 172.75	-	M11
		101697201	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	604.08	604.08	-	M11
10	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	1 768.69	1 768.69	-	M11
11	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	218.45	218.45	-	M11
12	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	175.87	175.87	-	M11
13	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	162.25	162.25	-	M11
14	22114016	101698691	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	1 443.21	1 443.21	-	M11
15	22155515	101708171	BREEDE- OLIFANTS CMA	Bulk water	31-05-2026	30-06-2026	29-06-2026	1 928.10	1 928.10	-	M11
								56 597.99	***56 597.99***	-	
No	**Account No:**		**Supplier**	**Type**	**Billing date**	**Due Date**	**Payment date**	**Invoice**	**Bank Statement**	**Amount**	
1	22107729	101686231	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		2 442.25		2 442.25	M12
2	22107765	101686271	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		1 404.07		1 404.07	M12
3	22107783	101686308	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		5 011.99		5 011.99	M12
4	22109157	101686931	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		3 497.26		3 497.26	M12
5	22109184	101686971	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		1 084.82		1 084.82	M12
6	22107694	101696151	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		761.69		761.69	M12
7	22091807	101681401	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		5 272.00		5 272.00	M12
8	22091825	101681411	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		3 650.51		3 650.51	M12
9	22110797	100258300	Dept Water ans Sanitation	Bulk water						-	M12
		101697201	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		604.08		604.08	M12
10	22107738	101696169	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		1 768.69		1 768.69	M12
11	22107747	101696176	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		218.45		218.45	M12
12	22109175	101696231	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		175.87		175.87	M12
13	22109371	101687121	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		162.25		162.25	M12
14	22114016	101698691	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		1 443.21		1 443.21	M12
15	22155515	101708171	BREEDE- OLIFANTS CMA	Bulk water	30-06-2026	30-07-2026		1 928.10		1 928.10	M12
								26 053.93	***-***	***26 053.93***	

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 1 416 832.83	2 833 665.66	-		M01	M03 String
2	6779486465	Eskom	Bulk Purchases Provision	17-07-2025	16-08-2025	14-08-2025	3 263 663.99 3 263 664.00	6 527 327.99	-		M01	M03 String
3	8260124924	Eskom	Bulk Purchases Provision	23-07-2025	22-08-2025	21-08-2024	512 052.21 512 052.21	1 024 104.42	-		M01	M03 String
4	9571810478	Eskom	Bulk Purchases Provision	17-07-2025	16-08-2025	14-08-2025	3 479 956.94 3 479 956.94	6 959 913.88	-		M01	M03 String
5	5633644454	Eskom	Bulk Purchases Provision	23-07-2025	22-08-2025	21-08-2025	316 772.19 316 772.19	633 544.38	-		M01	M03 String
6	5001886097	Eskom	Bulk Purchases Provision	04-07-2025	29-07-2025	28-07-2025	104.17 1 302.08	1 406.25	-		M01	M02 String
7	7039295180	Eskom	Bulk Purchases	Account closed								Account closed
8	9871219263	Eskom	Bulk Purchases	Account closed								Account closed
9	9251775291	Eskom	Bulk Purchases Provision	10-07-2025	10-08-2025	07-08-2025	48 051.07 112 119.16	160 170.23	-		M01	M02 String
10	8287424551	Eskom	Bulk Purchases Provision	15-07-2025	14-08-2025	07-08-2025	110 074.21 256 839.83	366 914.04	-		M01	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases Provision	17-07-2025	16-08-2025	14-08-2025	3 243.43 3 243.44	6 486.87	-		M01	M02 String
12	9003055662	Eskom	Bulk Purchases	16-07-2025	15-08-2025		-8 770.02		-8 770.02		M01	M02 String
13	9581081208	Eskom	Bulk Purchases Provison	18-07-2025	12-08-2025	07-08-2025	1 336.68 1 336.68	2 673.36	-		M01	M02 String
14	6897791850	Eskom	Bulk Purchases Provison	18-07-2025	12-08-2025	07-08-2025	1 394.17 1 045.63	2 439.80	-		M01	M02 String
15	8926469644	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	7 681.74 5 761.31	13 443.05	-		M01	M02 String
16	7486207260	Eskom	Bulk Purchases	04-07-2025	29-07-2025		-10 729.92		-10 729.92		M01	Account in credit
17	9792412008	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	28 912.07 23 491.05	52 403.12	-		M01	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases Provision	04-07-2025	29-07-2025	28-07-2025	237.84 2 973.04	3 210.88	-		M01	M02 String
19	9622581180	Eskom	Bulk Purchases Provision	25-07-2025	19-08-2025	14-08-2025	8 235.42 2 506.43	10 741.85	-		M01	M02 String
20	6983620040	Eskom	Bulk Purchases Provision	17-07-2025	16-08-2025	14-08-2025	9 446.41 8 186.88	17 633.29	-		M01	M02 String
21	5710236842	Eskom	Bulk Purchases Provision	16-07-2025	15-08-2025	14-08-2025	42 924.96 42 924.97	85 849.93	-		M01	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases Provision	18-07-2025	12-08-2025	07-08-2025	14 668.73 11 001.54	25 670.27	-		M01	M02 String
23	5421499776	Eskom	Bulk Purchases Provision	04-07-2025	29-07-2025	28-07-2025	641.63 8 662.01	9 303.64	-		M01	M02 String
24	8774598833	Eskom	Bulk Purchases Provision	29-07-2025	28-08-2025	21-08-2025	1 760.46 2 514.94	4 275.40	-		M01	M03 String
			Provision	**9 473 187.16**			**18 721 678.37**	**18 741 178.31**	**-**			

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:

No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference		Month	
1	6627012482	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	2 900 571.01	2 900 571.01	-		M02	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	18-08-2025	17-09-2025	12-09-2025	6 904 131.95	6 904 131.95	-		M02	M03 String
5	5633644454	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	686 806.90	686 806.90	-		M02	M03 String
6	5001886097	Eskom	Bulk Purchases	06-08-2025	01-09-2025		-		-		M02	M02 String
7	7039295180	Eskom	Bulk Purchases	Account closed								Account closed
8	9871219263	Eskom	Bulk Purchases	Account closed								Account closed
9	9251775291	Eskom	Bulk Purchases	11-08-2025	10-09-2025	04-09-2025	159 217.47	159 217.47	-		M02	M02 String
10	8287424551	Eskom	Bulk Purchases	14-08-2025	13-09-2025	12-09-2025	364 263.86	364 263.86	-		M02	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	6 839.06	6 839.06	-		M02	M02 String
12	9003055662	Eskom	Bulk Purchases	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	15-09-2025	12-09-2025	3 701.57	3 701.57	-		M02	M02 String
14	6897791850	Eskom	Bulk Purchases	20-08-2025	15-09-2025	08-09-2025	2 088.77	2 088.77	-		M02	M02 String
15	8926469644	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	15 130.68	15 130.68	-		M02	M02 String
16	7486207260	Eskom	Bulk Purchases	06-08-2025	01-09-2025		-7 244.97		-7 244.97		M02	Account in credit
17	9792412008	Eskom	Bulk Purchases	20-08-2025	15-09-2025	12-09-2025	36 952.66	36 952.66	-		M02	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	06-08-2025	01-09-2025	28-08-2025	2 088.77	2 088.77	-		M02	M02 String
19	9622581180	Eskom	Bulk Purchases	27-08-2025	22-09-2025	18-09-2025	11 466.90	11 466.90	-		M02	M02 String
20	6983620040	Eskom	Bulk Purchases	25-08-2025	25-09-2025	22-09-2025	18 988.23	18 988.23	-		M02	M02 String
21	5710236842	Eskom	Bulk Purchases	18-08-2025	17-09-2025	12-09-2025	85 215.03	85 215.03	-		M02	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases	20-08-2025	15-09-2025	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	2 616.55	2 616.55	-		M02	M03 String
							19 302 064.60	***19 309 309.57***	***-7 244.97***			

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:

No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference		Month	
1	6627012482	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	2 555 227.82	2 555 227.82	-		M03	M04 String
2	6779486465	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	5 652 007.38	5 652 007.38	-		M03	M04 String
3	8260124924	Eskom	Bulk Purchases	17-09-2025	17-10-2025	15-10-2025	815 868.80	815 868.80	-		M03	M04 String
4	9571810478	Eskom	Bulk Purchases	17-09-2025	17-10-2025	16-10-2025	5 824 271.20	5 824 271.20	-		M03	M04 String
5	5633644454	Eskom	Bulk Purchases	23-09-2025	23-10-2025	22-10-2025	573 334.50	573 334.50	-		M03	M04 String
6	5001886097	Eskom	Bulk Purchases	04-09-2025	29-09-2025		-		-		M03	Internal Usage not included in string
7	7039295180	Eskom	Bulk Purchases	Account closed								Account closed
8	9871219263	Eskom	Bulk Purchases	Account closed								Account closed
9	9251775291	Eskom	Bulk Purchases	10-09-2025	10-10-2025	07-10-2025	154 006.49	154 006.49	-		M03	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	11-09-2025	11-10-2025	07-10-2025	376 586.51	376 586.51	-		M03	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	17-09-2025	17-10-2025	14-10-2025	6 839.06	6 839.06	-		M03	Internal Usage not included in string
12	9003055662	Eskom	Bulk Purchases	03-10-2025	03-11-2025	08-10-2025	2 933.88	2 933.88	-		M03	M03 String
13	9581081208	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	2 981.82	2 981.82	-		M03	Internal Usage not included in string
14	6897791850	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	1 898.88	1 898.88	-		M03	Internal Usage not included in string
15	8926469644	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	10 996.15	10 996.15	-		M03	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	04-09-2025	29-09-2025		-4 288.04		-4 288.04		M03	Account in credit
17	9792412008	Eskom	Bulk Purchases	18-09-2025	13-10-2025	07-10-2025	53 865.36	53 865.36	-		M03	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	04-09-2025	29-09-2025	25-09-2025	1 772.29	1 772.29	-		M03	Internal Usage not included in string
19	9622581180	Eskom	Bulk Purchases	29-09-2025	24-10-2025		-6 436.34		-6 436.34		M03	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases	16-09-2025	16-10-2025	14-10-2025	17 759.23	17 759.23	-		M03	Internal Usage not included in string
21	5710236842	Eskom	Bulk Purchases	16-09-2025	16-10-2025	14-10-2025	70 702.78	70 702.78	-		M03	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases	18-09-2025	13-10-2025		-8 610.66		-8 610.66		M03	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	04-09-2025	29-09-2025	25-09-2025	8 771.60	8 771.60	-		M03	M03 String
24	8774598833	Eskom	Bulk Purchases	15-09-2025	15-10-2025	14-10-2025	3 036.01	3 036.01	-		M03	M04 String
							16 113 524.72	***16 132 859.76***	***-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	
1	6627012482	Eskom	Bulk Purchases	17-10-2025	17-11-2025	13-11-2025	2 024 717.74	2 024 717.74	-		M04	M05 String
2	6779486465	Eskom	Bulk Purchases	17-10-2025	17-11-2025	13-11-2025	4 175 853.62	4 175 853.62	-		M04	M05 String
3	8260124924	Eskom	Bulk Purchases	17-10-2025	17-11-2025	13-11-2025	664 453.95	664 453.95	-		M04	M05 String
4	9571810478	Eskom	Bulk Purchases	17-10-2025	17-11-2025	13-11-2025	4 409 960.03	4 409 960.03	-		M04	M05 String
5	5633644454	Eskom	Bulk Purchases	22-10-2025	21-11-2025	19-11-2025	439 806.47	439 806.47	-		M04	M05 String
6	5001886097	Eskom	Bulk Purchases	06-10-2025	31-10-2025		-		-		M04	Internal Usage not included in string
7	7039295180	Eskom	Bulk Purchases	Account closed								Account closed
8	9871219263	Eskom	Bulk Purchases	Account closed								Account closed
9	9251775291	Eskom	Bulk Purchases	10-10-2025	10-11-2025	06-11-2025	134 693.60	134 693.60	-		M04	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	15-10-2025	14-11-2025	13-11-2025	274 502.76	274 502.76	-		M04	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	22-10-2025	21-11-2025	19-11-2025	6 822.15	6 822.15	-		M04	Internal Usage not included in string
12	9003055662	Eskom	Bulk Purchases	08-10-2025	07-11-2025	06-11-2025	2 901.98	2 901.98	-		M04	M04 String
13	9581081208	Eskom	Bulk Purchases	26-10-2025	20-11-2025	19-11-20250	3 084.65	3 084.65	-		M04	Internal Usage not included in string
14	6897791850	Eskom	Bulk Purchases	20-10-2025	14-11-2025	13-11-2025	1 835.58	1 835.58	-		M04	Internal Usage not included in string
15	8926469644	Eskom	Bulk Purchases	20-10-2025	14-11-2025	13-11-2025	13 756.89	13 756.89	-		M04	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	06-10-2025	31-10-2025		-1 014.30		-1 014.30		M04	Account in credit
17	9792412008	Eskom	Bulk Purchases	20-10-2025	14-11-2025	13-11-2025	53 865.36	53 865.36	-		M04	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	06-10-2025	31-10-2025	30-10-2025	1 962.18	1 962.18	-		M04	Internal Usage not included in string
19	9622581180	Eskom	Bulk Purchases	27-10-2025	21-11-2025	19-11-2025	4 682.52	4 682.52	-		M04	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases	16-10-2025	15-11-2025	13-11-2025	18 152.54	18 152.54	-		M04	Internal Usage not included in string
21	5710236842	Eskom	Bulk Purchases	16-10-2025	15-11-2025	13-11-2025	69 497.54	69 497.54	-		M04	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases	20-10-2025	14-11-2025	13-11-2025	17 425.83	17 425.83	-		M04	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	06-10-2025	31-10-2025	30-10-2025	9 872.68	9 872.68	-		M04	M04 String
24	8774598833	Eskom	Bulk Purchases	17-10-2025	17-11-2025	13-11-2025	3 784.66	3 784.66	-		M04	M05 String
							12 330 618.43	***12 331 632.73***	***-1 014.30***			

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:

No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference		Month	
1	6627012482	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	2 030 890.58	2 030 890.58	-		M05	M06 String
2	6779486465	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	3 909 349.56	3 909 349.56	-		M05	M06 String
3	8260124924	Eskom	Bulk Purchases	17-11-2025	17-12-2025	11-12-2025	719 587.04	719 587.04	-		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	5001886097	Eskom	Bulk Purchases	06-11-2025	01-12-2025		-		-		M05	Internal Usage not included in string
7	7039295180	Eskom	Bulk Purchases				Account closed					Account closed
8	9871219263	Eskom	Bulk Purchases				Account closed					Account closed
9	9251775291	Eskom	Bulk Purchases	10-11-2025	10-12-2025	04-12-2025	144 437.76	144 437.76	-		M05	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	5377939292	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	9003055662	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	8926469644	Eskom	Bulk Purchases	20-11-2025	15-12-2025	11-12-2025	15 130.68	15 130.68	-		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	26-11-2025	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	11 466.90	11 466.90	-		M05	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases	19-11-2025	19-12-2025	17-12-2025	23 046.23	23 046.23	-		M05	Internal Usage not included in string
21	5710236842	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	1 966 584.31	1 966 584.31	-		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	8260124924	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	5001886097	Eskom	Bulk Purchases						-		M06	Internal Usage not included in string
7	7039295180	Eskom	Bulk Purchases				Account closed					Account closed
8	9871219263	Eskom	Bulk Purchases				Account closed					Account closed
9	9251775291	Eskom	Bulk Purchases	10-12-2025	09-01-2026	17-12-2025	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	259 591.47	259 591.47	-		M06	Internal Usage not included in string
11	5377939292	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	9003055662	Eskom	Bulk Purchases	10-12-2025	09-01-2026	09-01-2026	3 028.15	5 930.13	-2 901.98		M06	M07 String
13	9581081208	Eskom	Bulk Purchases	18-12-2025	12-01-2025	09-01-2026	2 981.82	2 981.82	-		M06	Internal Usage not included in string
14	6897791850	Eskom	Bulk Purchases	25-12-2025	19-01-2026	14-01-2026	1 835.58	1 835.58	-		M06	Internal Usage not included in string
15	8926469644	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	5710236842	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	9 035.64	9 035.64	-		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
							12 929 459.24	***12 932 361.22***	***-2 901.98***			

Bulk Purchases Electricity proof of payment uploaded ito Cir 124 reporting:

No	Account No:	Supplier	Type	Billing date	Due Date	Payment date	Invoice	Bank Statement	Difference		Month	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	8260124924	Eskom	Bulk Purchases	22-01-2026	21-02-2026	20-02-2026	709 975.71	709 975.71	-		M07	M08 String
4	9571810478	Eskom	Bulk Purchases	16-01-2026	16-02-2026	12-02-2026	4 377 622.37	4 377 622.37	-		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	5001886097	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	5377939292	Eskom	Bulk Purchases	22-01-2026	21-02-2026	20-02-2026	6 839.06	6 839.06	-		M07	Internal Usage not included in string
12	9003055662	Eskom	Bulk Purchases	20-01-2026	19-02-2026	18-02-2026	126.18	126.18	-		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	8926469644	Eskom	Bulk Purchases	21-01-2026	16-02-2026	12-02-2026	15 130.68	15 130.68	-		M07	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	07-01-2026	02-02-2026	29-01-2026	3 590.55	3 590.55	-		M07	Internal Usage not included in string
17	9792412008	Eskom	Bulk Purchases	21-01-2026	16-02-2026	12-02-2026	51 269.62	51 269.62	-		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	5710236842	Eskom	Bulk Purchases	16-01-2026	16-02-2026	12-02-2026	74 202.09	74 202.09	-		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	4 099 097.29	4 099 097.29	-		M08	M09 String
3	8260124924	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	5001886097	Eskom	Bulk Purchases				-		-			
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	5377939292	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	9003055662	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	8926469644	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	10 077.83	-		M08	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases	23-02-2026	25-03-2026	20-03-2026	27 086.84	27 086.84	-		M08	Internal Usage not included in string
21	5710236842	Eskom	Bulk Purchases	16-02-2026	18-03-2026	17-03-2026	73 930.74	73 930.74	-		M08	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases	19-02-2026	16-03-2026	12-03-2026	26 036.49	26 036.49	-		M08	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	05-02-2026	02-03-2026	26-02-2026	9 273.93	9 273.93	-		M08	M08 String
24	8774598833	Eskom	Bulk Purchases	13-02-2026	16-03-2026	26-02-2026	3 072.65	3 072.65	-		M08	Internal Usage not included in string
							12 867 304.40	***12 867 304.40***	***-***			

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	1 816 819.45	1 816 819.45	-	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	5633644454	Eskom	Bulk Purchases	20-03-2026	20-04-2026	16-04-2026	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				Account closed				
8	9871219263	Eskom	Bulk Purchases				Account closed				
9	9251775291	Eskom	Bulk Purchases	10-03-2026	09-04-2026	07-04-2026	161 466.27	161 466.27	-	M09	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	11-03-2026	10-04-2026	07-04-2026	214 526.53	214 526.53	-	M09	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	23-03-2026	22-04-2026	21-04-2026	6 803.04	6 803.04	-	M09	Internal Usage not included in string
12	9003055662	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	8926469644	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	9792412008	Eskom	Bulk Purchases	19-03-2026	13-04-2026	09-04-2026	47 139.48	47 139.48	-	M09	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	06-03-2026	31-03-2026	30-03-2026	1 898.88	1 898.88	-	M09	Internal Usage not included in string
19	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	6829354180	Eskom	Bulk Purchases	20-03-2026	14-04-2026	09-04-2026	6 989.68	6 989.68	-	M09	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	06-03-2026	31-03-2026	30-03-2026	10 244.96	10 244.96	-	M09	M09 String
24	8774598833	Eskom	Bulk Purchases	11-03-2026	10-04-2026	07-04-2026	2 402.20	2 402.20	-	M09	Internal Usage not included in string
							12 211 774.92	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	4 179 776.41	4 179 776.41	-	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	20-04-2026	20-05-2026	19-05-2026	5 045 006.89	5 045 006.89	-	M10	M11 String
5	5633644454	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				Account closed				
8	9871219263	Eskom	Bulk Purchases				Account closed				
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	5377939292	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	9003055662	Eskom	Bulk Purchases	09-04-2026	09-05-2026	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	8926469644	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	02-05-2026	29-04-2026	3 484.95	3 484.95	-	M10	M10 String
17	9792412008	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	25 227.90	25 227.90	-	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	6829354180	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	18-05-2026	17-06-2026		2 073 639.07	2 073 639.07	-	M11	M12 String
2	6779486465	Eskom	Bulk Purchases	18-05-2026	17-06-2026		4 115 198.81	4 115 198.81	-	M11	M12 String
3	8260124924	Eskom	Bulk Purchases	18-05-2026	17-06-2026		692 845.49	692 845.49	-	M11	M12 String
4	9571810478	Eskom	Bulk Purchases	19-05-2026	18-06-2026		4 303 448.55	4 303 448.55	-	M11	M12 String
5	5633644454	Eskom	Bulk Purchases	25-05-2026	24-06-2026		532 942.17	532 942.17	-	M11	M12 String
6	5001886097	Eskom	Bulk Purchases				-		-		
7	7039295180	Eskom	Bulk Purchases				Account closed				
8	9871219263	Eskom	Bulk Purchases				Account closed				
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	5377939292	Eskom	Bulk Purchases	16-05-2026	15-06-2026		6 822.15	6 822.15	-	M11	Internal Usage not included in string
12	9003055662	Eskom	Bulk Purchases	12-05-2026	11-06-2026	10-06-2026	3 028.16	3 028.16	-	M11	M12 String
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	Internal Usage not included in string
15	8926469644	Eskom	Bulk Purchases	21-05-2026	15-06-2026		14 670.67	14 670.67	-	M11	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	07-05-2026	01-06-2026	10-06-2026	2 956.93	2 956.93	-	M11	Internal Usage not included in string
17	9792412008	Eskom	Bulk Purchases	27-05-2026	22-06-2026		65 695.27	65 695.27	-	M11	Internal Usage not included in string
18	7460413421	Eskom	Bulk Purchases	07-05-2026	01-06-2026	10-06-2026	1 772.29	1 772.29	-	M11	Internal Usage not included in string
19	9622581180	Eskom	Bulk Purchases	28-05-2026	22-06-2026		6 282.44	6 282.44	-	M11	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases	28-05-2026	27-06-2026		23 028.21	23 028.21	-	M11	Internal Usage not included in string
21	5710236842	Eskom	Bulk Purchases	17-05-2026	17-06-2026		68 726.83	68 726.83	-	M11	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases	21-05-2026	15-06-2026		36 415.57	36 415.57	-	M11	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	07-05-2026	01-06-2026	10-06-2026	9 889.76	9 889.76	-	M11	M12 String
24	8774598833	Eskom	Bulk Purchases	18-05-2026	17-06-2026		2 719.42	2 719.42	-	M11	Internal Usage not included in string
							12 309 689.90	12 309 689.90	-		

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	17-06-2026	17-07-2026		2 588 840.62		2 588 840.62	M12	Not yet due at reporting date
2	6779486465	Eskom	Bulk Purchases	17-06-2026	17-07-2026		5 684 668.30		5 684 668.30	M12	Not yet due at reporting date
3	8260124924	Eskom	Bulk Purchases	17-06-2026	17-07-2026		860 931.40		860 931.40	M12	Not yet due at reporting date
4	9571810478	Eskom	Bulk Purchases	17-06-2026	17-07-2026		5 575 843.21		5 575 843.21	M12	Not yet due at reporting date
5	5633644454	Eskom	Bulk Purchases	22-06-2026	22-07-2026		620 632.23		620 632.23	M12	Not yet due at reporting date
6	5001886097	Eskom	Bulk Purchases						-	M12	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	10-06-2026	10-07-2026	26-06-2026	170 495.76	170 495.76	-	M12	Internal Usage not included in string
10	8287424551	Eskom	Bulk Purchases	18-06-2026	18-07-2026	30-06-2026	43 139.71	43 139.71	-	M12	Internal Usage not included in string
11	5377939292	Eskom	Bulk Purchases	16-06-2026	16-07-2026	26-06-2026	6 839.06	6 839.06	-	M12	Internal Usage not included in string
12	9003055662	Eskom	Bulk Purchases	09-06-2026	09-07-2026	26-06-2026	2 901.99	2 901.99	-	M12	M12 String
13	9581081208	Eskom	Bulk Purchases						-	M12	Internal Usage not included in string
14	6897791850	Eskom	Bulk Purchases	24-06-2026	20-07-2026	30-06-2026	1 835.58	1 835.58	-	M12	Internal Usage not included in string
15	8926469644	Eskom	Bulk Purchases	24-06-2026	20-07-2026	30-06-2026	15 781.17	15 781.17	-	M12	Internal Usage not included in string
16	7486207260	Eskom	Bulk Purchases	05-06-2026	30-06-2026	23-06-2026	2 956.93	2 956.93	-	M12	M12 String
17	9792412008	Eskom	Bulk Purchases						-	M12	Not yet due at reporting date
18	7460413421	Eskom	Bulk Purchases	05-06-2026	30-06-2026	23-06-2026	1 772.29	1 772.29	-	M12	Internal Usage not included in string
19	9622581180	Eskom	Bulk Purchases	26-06-2026	21-07-2026	30-06-2026	21 969.03	21 969.03	-	M12	Internal Usage not included in string
20	6983620040	Eskom	Bulk Purchases						-	M12	Not yet due at reporting date
21	5710236842	Eskom	Bulk Purchases	16-06-2026	16-07-2026	30-06-2026	73 843.25	73 843.25	-	M12	Internal Usage not included in string
22	6829354180	Eskom	Bulk Purchases	24-06-2026	20-07-2026	30-06-2026	26 508.80	26 508.80	-	M12	Internal Usage not included in string
23	5421499776	Eskom	Bulk Purchases	05-06-2026	30-06-2026	23-06-2026	8 904.07	8 904.07	-	M12	M12 String
24	8774598833	Eskom	Bulk Purchases	15-06-2026	15-07-2026	26-06-2026	3 667.44	3 667.44	-	M12	Internal Usage not included in string
							15 711 530.84	380 615.08	15 330 915.76		

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
2024 - 2025	3 214 368	1 954 816
2023 - 2024	2 667 450	1 842 954

	2025	2024
Kilo litres disinfected/purified/purchased	3 214 368	2 667 450
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) CONVENTIONAL	PREPAID	FBE	TOTAL	ESKOM PURCHASES	REAL LOSSES 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	3 490 203.00	1 681 316.80	120 250.00	**5 291 769.80**	**5 048 936.06**	(242 833.74)	-4.81%	**10.11%**	Q4
Total	29 356 377.00	20 394 738.90	1 322 600.00	**51 073 715.90**	**58 140 265.27**	**7 066 549.37**	**12.15%**	YTD (2606)	
WP	29 356 371.00	20 394 738.90	1 322 600.00	**51 073 709.90**	**58 140 265.27**		**13.77%**	YTD (2605)	
Variance	6.00	-	-	6.00	-				

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 - M12 June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	74 997	76 578	80 951	6 276	80 995	80 951	44	0%	80 951
Service charges	215 962	232 542	236 992	22 386	236 240	236 992	(752)	-0%	236 992
Investment revenue	9 619	7 788	12 053	2 088	12 099	12 053	46	0%	12 053
Transfers and subsidies - Operational	105 686	109 882	114 840	11 813	111 460	114 840	(3 380)	(0)	114 840
Other own revenue	97 411	87 820	97 327	6 600	75 869	97 327	(21 459)	-22%	97 327
Total Revenue (excluding capital transfers and contributions)	**503 674**	**514 610**	**542 163**	**49 163**	**516 662**	**542 163**	**(25 500)**	**-5%**	**542 163**
Employee costs	138 386	164 632	161 477	12 786	153 951	161 477	(7 526)	-5%	161 477
Remuneration of Councillors	6 355	6 831	6 634	558	6 534	6 634	(99)	-1%	6 634
Depreciation and amortisation	33 693	33 534	36 371	2 523	29 965	36 371	(6 406)	-18%	36 371
Interest	15 150	12 415	14 458	961	11 200	14 458	(3 257)	-23%	14 458
Inventory consumed and bulk purchases	137 531	155 395	162 305	15 984	150 623	162 305	(11 682)	-7%	162 305
Transfers and subsidies	164	750	264	36	130	264	(133)	-51%	264
Other expenditure	144 909	140 463	162 390	21 718	141 547	162 390	(20 843)	-13%	162 390
Total Expenditure	**476 189**	**514 020**	**543 899**	**54 566**	**493 951**	**543 899**	**(49 948)**	**-9%**	**543 899**
Surplus/(Deficit)	**27 485**	**590**	**(1 736)**	**(5 404)**	**22 711**	**(1 736)**	**24 447**	**-1408%**	**(1 736)**
Transfers and subsidies - capital (monetary allocations)	37 781	39 848	36 070	9 742	29 381	36 070	(6 688)	-19%	36 070
Transfers and subsidies - capital (in-kind)	–	–	28 602	28 602	28 602	28 602	–		28 602
Surplus/(Deficit) after capital transfers & contributions	**65 266**	**40 438**	**62 935**	**32 940**	**80 694**	**62 935**	**17 759**	**28%**	**62 935**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**65 266**	**40 438**	**62 935**	**32 940**	**80 694**	**62 935**	**17 759**	**28%**	**62 935**
Capital expenditure & funds sources									
Capital expenditure	**53 751**	**78 459**	**87 029**	**50 029**	**77 656**	**87 029**	**(9 373)**	**-11%**	**87 029**
Capital transfers recognised	37 781	39 848	33 896	8 860	29 395	33 896	(4 501)	-13%	33 896
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**15 970**	**38 611**	**53 133**	**41 170**	**48 261**	**53 133**	**(4 872)**	**-9%**	**53 133**
Total sources of capital funds	**53 751**	**78 459**	**87 029**	**50 029**	**77 656**	**87 029**	**(9 373)**	**-11%**	**87 029**
Financial position									
Total current assets	169 737	104 463	167 719		191 676				167 719
Total non current assets	706 070	782 618	754 990		758 008				754 990
Total current liabilities	116 889	86 252	103 627		99 226				103 627
Total non current liabilities	126 729	116 694	123 958		137 506				123 958
Community wealth/Equity	**632 188**	**684 134**	**695 124**		**712 953**				**695 124**
Cash flows									
Net cash from (used) operating	99 208	68 308	55 561	(6 307)	86 852	93 159	6 307	7%	55 561
Net cash from (used) investing	(54 127)	(78 059)	(58 027)	(22 090)	(53 287)	(31 197)	22 090	-71%	(58 027)
Net cash from (used) financing	(1 741)	(306)	(278)	20	(268)	(288)	(20)	7%	(278)
Cash/cash equivalents at the month/year end	**104 598**	**37 066**	**101 854**	**137 895**	**137 895**	**166 272**	**28 377**	**17%**	**101 854**
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	23 170	8 004	5 204	4 036	3 886	3 360	21 854	77 467	146 981
Creditors Age Analysis									
Total Creditors	17 593	–	–	–	–	–	–	4 174	21 768

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June										
		2024/25	Budget Year 2025/26							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		**158 021**	**156 426**	**167 523**	**9 944**	**160 337**	**167 523**	(7 186)	-4%	**167 523**
Executive and council		57 461	57 301	58 151	–	57 301	58 151	(850)	-1%	58 151
Finance and administration		100 559	99 125	109 372	9 944	103 036	109 372	(6 336)	-6%	109 372
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**76 870**	**75 497**	**78 063**	**8 367**	**70 316**	**78 063**	(7 747)	-10%	**78 063**
Community and social services		11 253	17 681	16 912	3 714	16 281	16 912	(632)	-4%	16 912
Sport and recreation		3 171	3 205	3 389	169	3 477	3 389	89	3%	3 389
Public safety		55 732	46 710	54 920	4 130	48 705	54 920	(6 215)	-11%	54 920
Housing		6 714	7 900	2 842	353	1 853	2 842	(989)	-35%	2 842
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**7 850**	**12 525**	**16 523**	**2 902**	**16 232**	**16 523**	(292)	-2%	**16 523**
Planning and development		2 721	3 484	3 954	354	3 527	3 954	(427)	-11%	3 954
Road transport		5 129	9 041	12 570	2 548	12 705	12 570	135	1%	12 570
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**298 714**	**310 010**	**344 725**	**66 294**	**327 760**	**344 725**	**(16 964)**	-5%	**344 725**
Energy sources		187 387	199 370	239 930	57 374	227 776	239 930	(12 155)	-5%	239 930
Water management		49 924	62 856	52 509	4 934	47 768	52 509	(4 740)	-9%	52 509
Waste water management		38 774	24 053	31 212	2 638	30 899	31 212	(313)	-1%	31 212
Waste management		22 630	23 730	21 074	1 349	21 317	21 074	244	1%	21 074
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**541 455**	**554 458**	**606 834**	**87 507**	**574 645**	**606 834**	**(32 189)**	**-5%**	**606 834**
Expenditure - Functional										
Governance and administration		**121 536**	**132 041**	**136 999**	**10 402**	**120 351**	**136 999**	(16 648)	-12%	**136 999**
Executive and council		13 521	14 571	15 573	1 184	15 285	15 573	(289)	-2%	15 573
Finance and administration		106 813	115 765	119 976	9 103	103 781	119 976	(16 194)	-13%	119 976
Internal audit		1 202	1 705	1 450	115	1 285	1 450	(165)	-11%	1 450
Community and public safety		**89 350**	**85 301**	**96 939**	**9 676**	**90 235**	**96 939**	(6 704)	-7%	**96 939**
Community and social services		9 560	12 785	13 399	1 955	11 176	13 399	(2 223)	-17%	13 399
Sport and recreation		12 709	14 664	14 736	1 015	12 944	14 736	(1 792)	-12%	14 736
Public safety		61 575	52 259	61 941	6 229	60 802	61 941	(1 139)	-2%	61 941
Housing		5 506	5 593	6 863	476	5 313	6 863	(1 550)	-23%	6 863
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**27 971**	**33 064**	**34 320**	**2 653**	**31 684**	**34 320**	(2 635)	-8%	**34 320**
Planning and development		11 656	14 810	14 635	1 262	12 775	14 635	(1 859)	-13%	14 635
Road transport		16 314	18 254	19 685	1 390	18 909	19 685	(776)	-4%	19 685
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**237 332**	**263 614**	**275 641**	**31 836**	**251 681**	**275 641**	**(23 959)**	-9%	**275 641**
Energy sources		154 920	172 961	183 255	23 875	171 630	183 255	(11 625)	-6%	183 255
Water management		33 545	34 007	39 167	3 615	33 215	39 167	(5 951)	-15%	39 167
Waste water management		22 791	28 051	28 277	2 079	25 466	28 277	(2 812)	-10%	28 277
Waste management		26 075	28 595	24 942	2 267	21 370	24 942	(3 571)	-14%	24 942
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**476 189**	**514 020**	**543 899**	**54 566**	**493 951**	**543 899**	**(49 948)**	**-9%**	**543 899**
Surplus/ (Deficit) for the year		**65 266**	**40 438**	**62 935**	**32 940**	**80 694**	**62 935**	**17 759**	**0.2821804**	**62 935**

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) - M12 June										
Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		57 461	57 301	58 151	–	57 301	58 151	(850)	-1.5%	58 151
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Financial Administrative Services		96 265	95 972	105 278	9 061	99 331	105 278	(5 947)	-5.6%	105 278
Vote 4 - Community Development Services		13 558	18 822	18 175	4 113	17 930	18 175	(245)	-1.3%	18 175
Vote 5 - Corporate and Strategic Services		1 921	932	1 645	459	884	1 645	(761)	-46.3%	1 645
Vote 6 - Planning and Development Services		2 721	3 484	3 954	354	3 527	3 954	(427)	-10.8%	3 954
Vote 7 - Public Safety		59 822	51 917	60 307	4 524	54 292	60 307	(6 015)	-10.0%	60 307
Vote 8 - Electricity		187 369	199 403	239 958	57 375	227 799	239 958	(12 159)	-5.1%	239 958
Vote 9 - Waste Management		22 630	23 731	21 076	1 349	21 319	21 076	244	1.2%	21 076
Vote 10 - Waste Water Management		38 734	24 061	30 018	2 023	30 289	30 018	271	0.9%	30 018
Vote 11 - Water		49 926	62 859	52 513	4 935	47 771	52 513	(4 741)	-9.0%	52 513
Vote 12 - Housing		6 714	7 900	2 842	353	1 853	2 842	(989)	-34.8%	2 842
Vote 13 - Road Transport		1 163	4 870	9 529	2 792	8 870	9 529	(659)	-6.9%	9 529
Vote 14 - Sports and Recreation		3 171	3 205	3 389	169	3 477	3 389	89	2.6%	3 389
Total Revenue by Vote	2	**541 455**	**554 458**	**606 834**	**87 507**	**574 645**	**606 834**	**(32 189)**	**-5.3%**	**606 834**
Expenditure by Vote	1									
Vote 1 - Executive and Council		8 998	9 901	9 588	666	9 310	9 588	(278)	-2.9%	9 588
Vote 2 - Office of Municipal Manager		11 405	13 126	13 643	1 057	12 698	13 643	(945)	-6.9%	13 643
Vote 3 - Financial Administrative Services		72 460	74 450	74 556	4 947	63 868	74 556	(10 688)	-14.3%	74 556
Vote 4 - Community Development Services		10 341	12 297	13 541	2 096	12 351	13 541	(1 190)	-8.8%	13 541
Vote 5 - Corporate and Strategic Services		25 728	31 566	34 415	2 910	29 553	34 415	(4 862)	-14.1%	34 415
Vote 6 - Planning and Development Services		11 223	13 538	14 551	1 532	13 106	14 551	(1 445)	-9.9%	14 551
Vote 7 - Public Safety		65 916	59 313	68 625	6 788	66 168	68 625	(2 456)	-3.6%	68 625
Vote 8 - Electricity		154 920	172 961	183 255	23 875	171 630	183 255	(11 625)	-6.3%	183 255
Vote 9 - Waste Management		26 075	28 595	24 942	2 267	21 370	24 942	(3 571)	-14.3%	24 942
Vote 10 - Waste Water Management		21 407	26 591	26 823	1 799	24 494	26 823	(2 329)	-8.7%	26 823
Vote 11 - Water		33 545	34 007	39 167	3 615	33 215	39 167	(5 951)	-15.2%	39 167
Vote 12 - Housing		5 506	5 593	6 863	476	5 313	6 863	(1 550)	-22.6%	6 863
Vote 13 - Road Transport		15 955	17 417	19 194	1 523	17 929	19 194	(1 265)	-6.6%	19 194
Vote 14 - Sports and Recreation		12 709	14 664	14 736	1 015	12 944	14 736	(1 792)	-12.2%	14 736
Total Expenditure by Vote	2	**476 189**	**514 020**	**543 899**	**54 566**	**493 951**	**543 899**	**(49 948)**	**-9.2%**	**543 899**
Surplus/ (Deficit) for the year	2	**65 266**	**40 438**	**62 935**	**32 940**	**80 694**	**62 935**	**17 759**	**28.2%**	**62 935**

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) - M12 June

Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		152 838	168 694	172 637	17 762	171 627	172 637	(1 010)	-1%	172 637
Service charges - Water		32 696	34 221	33 764	2 119	34 011	33 764	247	1%	33 764
Service charges - Waste Water Management		15 823	15 309	15 914	1 296	15 859	15 914	(55)	0%	15 914
Service charges - Waste management		14 604	14 318	14 677	1 210	14 742	14 677	65	0%	14 677
Sale of Goods and Rendering of Services		5 318	4 781	5 579	410	5 814	5 579	236	4%	5 579
Agency services		4 012	4 171	4 241	371	4 450	4 241	209	5%	4 241
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		7 362	7 265	6 511	490	6 267	6 511	(244)	-4%	6 511
Interest from Current and Non Current Assets		9 619	7 788	12 053	2 088	12 099	12 053	46	0%	12 053
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 070	781	983	422	1 385	983	402	41%	983
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		595	411	456	75	537	456	80	18%	456
Non-Exchange Revenue								–		–
Property rates		74 997	76 578	80 951	6 276	80 995	80 951	44	0%	80 951
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		56 370	45 587	55 063	4 154	48 868	55 063	(6 195)	-11%	55 063
Licence and permits		2	2	2	–	1	2	(1)	-49%	2
Transfers and subsidies - Operational		105 686	109 882	114 840	11 813	111 460	114 840	(3 380)	-3%	114 840
Interest earned from Receivables (Non-Exchange)		4 500	4 743	4 222	334	4 085	4 222	(137)	-3%	4 222
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue (Non-Exchange)		3 863	5 431	4 493	343	4 371	4 493	(122)	-3%	4 493
Gains on disposal of Assets		1 428	400	400	–	15	400	(385)	-96%	400
Other Gains		12 889	14 248	15 377	–	76	15 377	(15 301)	-100%	15 377
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**503 674**	**514 610**	**542 163**	**49 163**	**516 662**	**542 163**	**(25 500)**	**-5%**	**542 163**
Expenditure By Type										
Employee related costs		138 386	164 632	161 477	12 786	153 951	161 477	(7 526)	-5%	161 477
Remuneration of councillors		6 355	6 831	6 634	558	6 534	6 634	(99)	-1%	6 634
Bulk purchases - electricity		124 217	141 209	143 477	13 962	134 444	143 477	(9 033)	-6%	143 477
Inventory consumed		13 314	14 186	18 828	2 022	16 179	18 828	(2 649)	-14%	18 828
Debt impairment		66 019	52 790	64 453	6 323	64 123	64 453	(330)	-1%	64 453
Depreciation and amortisation		33 693	33 534	36 371	2 523	29 965	36 371	(6 406)	-18%	36 371
Interest		15 150	12 415	14 458	961	11 200	14 458	(3 257)	-23%	14 458
Contracted services		40 502	45 175	56 996	12 603	46 818	56 996	(10 178)	-18%	56 996
Transfers and subsidies		164	750	264	36	130	264	(133)	-51%	264
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		35 399	40 037	37 353	2 793	30 606	37 353	(6 747)	-18%	37 353
Losses on Disposal of Assets		–	400	400	–	–	400	(400)	-100%	400
Other Losses		2 989	2 060	3 188	–	–	3 188	(3 188)	-100%	3 188
Total Expenditure		**476 189**	**514 020**	**543 899**	**54 566**	**493 951**	**543 899**	**(49 948)**	**-9%**	**543 899**
Surplus/(Deficit)		**27 485**	**590**	**(1 736)**	**(5 404)**	**22 711**	**(1 736)**	**24 447**	**(0)**	**(1 736)**
Transfers and subsidies - capital (monetary allocations)		37 781	39 848	36 070	9 742	29 381	36 070	(6 688)	(0)	36 070
Transfers and subsidies - capital (in-kind)		–	–	28 602	28 602	28 602	28 602	–		28 602
Surplus/(Deficit) after capital transfers & contributions		**65 266**	**40 438**	**62 935**	**32 940**	**80 694**	**62 935**	**17 759**	**0**	**62 935**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**65 266**	**40 438**	**62 935**	**32 940**	**80 694**	**62 935**	**17 759**	**0**	**62 935**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**65 266**	**40 438**	**62 935**	**32 940**	**80 694**	**62 935**	17 759	0	**62 935**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**65 266**	**40 438**	**62 935**	**32 940**	**80 694**	**62 935**	**17 759**	**0**	**62 935**

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) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Financial Administrative Services		–	–	–	–	–	–	–		–
Vote 4 - Community Development Services		–	–	–	–	–	–	–		–
Vote 5 - Corporate and Strategic Services		–	–	–	–	–	–	–		–
Vote 6 - Planning and Development Services		261	4 235	5 428	79	5 428	5 428	–		5 428
Vote 7 - Public Safety		–	–	–	–	–	–	–		–
Vote 8 - Electricity		1 200	–	–	–	–	–	–		–
Vote 9 - Waste Management		–	10 986	432	–	432	432	(0)	0%	432
Vote 10 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 11 - Water		–	13 927	–	–	–	–	–		–
Vote 12 - Housing		1 201	2 517	–	–	–	–	–		–
Vote 13 - Road Transport		1 720	6 000	6 000	3 576	6 013	6 000	13	0%	6 000
Vote 14 - Sports and Recreation		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**4 382**	**37 664**	**11 860**	**3 655**	**11 873**	**11 860**	**13**	**0%**	**11 860**
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Office of Municipal Manager		–	30	82	–	12	82	(70)	-85%	82
Vote 3 - Financial Administrative Services		438	10	63	1	4	63	(59)	-94%	63
Vote 4 - Community Development Services		4 883	13 786	7 478	1 695	7 478	7 478	(0)	0%	7 478
Vote 5 - Corporate and Strategic Services		950	950	1 241	452	540	1 241	(701)	-57%	1 241
Vote 6 - Planning and Development Services		4	1 476	1 621	366	1 468	1 621	(153)	-9%	1 621
Vote 7 - Public Safety		2 524	4 420	2 781	491	2 638	2 781	(143)	-5%	2 781
Vote 8 - Electricity		5 332	7 450	38 293	36 870	37 397	38 293	(896)	-2%	38 293
Vote 9 - Waste Management		3 011	3 000	625	–	625	625	–		625
Vote 10 - Waste Water Management		19 527	425	6 499	922	6 191	6 499	(308)	-5%	6 499
Vote 11 - Water		9 785	4 848	12 456	2 159	5 999	12 456	(6 457)	-52%	12 456
Vote 12 - Housing		2 155	2 000	20	–	–	20	(20)	-100%	20
Vote 13 - Road Transport		762	1 200	2 510	2 176	2 189	2 510	(321)	-13%	2 510
Vote 14 - Sports and Recreation		–	1 200	1 500	1 243	1 243	1 500	(257)	-17%	1 500
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	49 369	40 795	75 168	46 375	65 783	75 168	**(9 385)**	**-12%**	75 168
Total Capital Expenditure		**53 751**	**78 459**	**87 029**	**50 029**	**77 656**	**87 029**	**(9 373)**	**-11%**	**87 029**
Capital Expenditure - Functional Classification										
Governance and administration		**1 388**	**990**	**1 365**	**453**	**554**	**1 365**	(810)	-59%	**1 365**
Executive and council		–	30	61	–	11	61	(50)	-82%	61
Finance and administration		1 388	960	1 304	453	543	1 304	(760)	-58%	1 304
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**10 763**	**23 923**	**11 778**	**3 429**	**11 359**	**11 778**	(419)	-4%	**11 778**
Community and social services		5 898	15 456	9 034	1 750	8 970	9 034	(64)	-1%	9 034
Sport and recreation		–	1 200	1 500	1 243	1 243	1 500	(257)	-17%	1 500
Public safety		1 509	2 750	1 225	436	1 147	1 225	(78)	-6%	1 225
Housing		3 356	4 517	20	–	–	20	(20)	-100%	20
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**2 706**	**11 711**	**14 885**	**5 835**	**14 724**	**14 885**	(161)	-1%	**14 885**
Planning and development		264	5 711	7 070	444	6 897	7 070	(173)	-2%	7 070
Road transport		2 442	6 000	7 814	5 390	7 827	7 814	13	0%	7 814
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**38 895**	**41 835**	**59 001**	**40 313**	**51 018**	**59 001**	(7 983)	-14%	**59 001**
Energy sources		6 532	7 450	38 293	36 870	37 397	38 293	(896)	-2%	38 293
Water management		9 785	18 775	12 456	2 159	5 999	12 456	(6 457)	-52%	12 456
Waste water management		19 567	1 625	7 195	1 283	6 566	7 195	(629)	-9%	7 195
Waste management		3 011	13 986	1 057	–	1 057	1 057	(0)	0%	1 057
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**53 751**	**78 459**	**87 029**	**50 029**	**77 656**	**87 029**	**(9 373)**	**-11%**	**87 029**
Funded by:										
National Government		25 141	29 014	22 299	7 094	21 219	22 299	(1 081)	-5%	22 299
Provincial Government		12 640	10 834	11 597	1 766	8 176	11 597	(3 420)	-29%	11 597
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**37 781**	**39 848**	**33 896**	**8 860**	**29 395**	**33 896**	**(4 501)**	**-13%**	**33 896**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		15 970	38 611	53 133	41 170	48 261	53 133	(4 872)	-9%	53 133
Total Capital Funding		**53 751**	**78 459**	**87 029**	**50 029**	**77 656**	**87 029**	**(9 373)**	**-11%**	**87 029**

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 - M12 June						
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	101 854	137 895	101 854
Trade and other receivables from exchange transactions		30 957	39 417	40 220	19 429	40 220
Receivables from non-exchange transactions		13 971	19 216	17 061	11 967	17 061
Current portion of non-current receivables		–	1 296	1 337	–	1 337
Inventory		1 329	1 173	1 329	1 431	1 329
VAT		10 706	6 294	5 918	13 673	5 918
Other current assets		8 176	–	–	7 281	–
Total current assets		**169 737**	**104 463**	**167 719**	**191 676**	**167 719**
Non current assets						
Investments		–	–	–	–	–
Investment property		73 790	74 159	73 741	73 741	73 741
Property, plant and equipment		629 107	706 744	679 566	676 847	679 566
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	6 922	1 337
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**706 070**	**782 618**	**754 990**	**758 008**	**754 990**
TOTAL ASSETS		**875 807**	**887 081**	**922 709**	**949 685**	**922 709**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		476	13 706	13 706	–	13 706
Consumer deposits		3 350	3 338	3 424	3 559	3 424
Trade and other payables from exchange transactions		58 506	51 533	45 924	42 884	45 924
Trade and other payables from non-exchange transactions		12 831	(698)	–	7 846	–
Provision		16 071	18 374	17 970	16 328	17 970
VAT		25 655	–	22 603	28 609	22 603
Other current liabilities		–	–	–	–	–
Total current liabilities		**116 889**	**86 252**	**103 627**	**99 226**	**103 627**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		113 023	116 694	123 958	123 800	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**	**137 506**	**123 958**
TOTAL LIABILITIES		**243 618**	**202 946**	**227 586**	**236 732**	**227 586**
NET ASSETS	2	**632 188**	**684 134**	**695 124**	**712 953**	**695 124**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		632 188	684 134	695 124	712 953	695 124
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**632 188**	**684 134**	**695 124**	**712 953**	**695 124**

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M12 June										
		2024/25	Budget Year 2025/26							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		71 202	70 911	76 984	5 211	80 820	75 609	5 211	7%	76 984
Service charges		207 250	227 229	227 542	19 465	231 124	211 658	19 465	9%	227 542
Other revenue		23 595	22 053	25 151	(19)	22 542	22 561	(19)	0%	25 151
Transfers and Subsidies - Operational		101 344	109 882	104 807	(1 110)	101 977	103 087	(1 110)	-1%	104 807
Transfers and Subsidies - Capital		37 781	39 848	26 056	2 174	27 256	25 082	2 174	9%	26 056
Interest		12 537	11 787	14 318	2 373	18 038	15 666	2 373	15%	14 318
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(354 109)	(412 568)	(417 194)	(34 365)	(394 711)	(360 346)	34 365	-10%	(417 194)
Interest		(228)	(84)	(1 839)	1	(64)	(65)	(1)	1%	(1 839)
Transfers and Subsidies		(164)	(750)	(264)	(36)	(130)	(94)	36	-38%	(264)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**99 208**	**68 308**	**55 561**	**(6 307)**	**86 852**	**93 159**	**6 307**	**7%**	**55 561**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 348	400	400	–	15	15	–		400
Decrease (increase) in non-current receivables		–	–	–	(663)	(4 248)	(3 585)	(663)	18%	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(57 475)	(78 459)	(58 427)	(21 428)	(49 054)	(27 627)	21 428	-78%	(58 427)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(54 127)**	**(78 059)**	**(58 027)**	**(22 090)**	**(53 287)**	**(31 197)**	**22 090**	**-71%**	**(58 027)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		228	170	198	20	208	188	20	11%	198
Payments										
Repayment of borrowing		(1 969)	(476)	(476)	–	(476)	(476)	–		(476)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(1 741)**	**(306)**	**(278)**	**20**	**(268)**	**(288)**	**(20)**	**7%**	**(278)**
NET INCREASE/ (DECREASE) IN CASH HELD		**43 340**	**(10 057)**	**(2 744)**	**(28 377)**	**33 297**	**61 674**			**(2 744)**
Cash/cash equivalents at beginning:		61 258	47 123	104 598	166 272	104 598	104 598			104 598
Cash/cash equivalents at month/year end:		104 598	37 066	101 854	137 895	137 895	166 272			101 854

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 - M12 June																
Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source																
Property rates		5 277	5 260	15 551	6 078	9 818	5 701	5 412	5 693	5 969	5 497	5 354	5 211	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	15 197	171 250	177 883	188 894
Service charges - Water revenue		2 588	2 289	2 367	2 881	111	2 258	2 589	2 910	3 909	2 324	2 887	1 706	31 775	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	1 094	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	1 467	11 873	13 107	13 700
		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		55	79	153	72	67	51	171	75	77	74	89	422	983	816	837
Interest earned - external investments		898	62	1 875	1 002	24	1 807	1 064	1 040	1 080	1 106	53	2 088	12 053	11 373	11 573
Interest earned - outstanding debtors		890	933	119	856	(1 717)	1 384	233	621	698	778	861	285	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	697	13 890	13 086	13 407
Licences and permits		0	–	–	–	1	–	–	–	–	–	–	–	2	2	2
Agency services		386	352	429	417	349	358	414	386	393	374	220	371	4 241	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)	(1 110)	104 807	124 725	193 623
Other revenue		309	676	372	881	1 739	1 901	(385)	1 128	(1 808)	1 017	(233)	(1 509)	6 035	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**	**25 920**	**448 802**	**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)	–	2 174	26 056	60 127	81 671
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	15	–	–	–	–	–	–	–	–	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	20	198	170	170
VAT Control (receipts)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		(565)	(693)	624	(1 187)	29	190	(327)	(422)	(638)	(474)	(123)	(663)	–	–	–
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**	**27 451**	**475 456**	**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	12 854	160 529	173 913	183 981
Remuneration of councillors		538	538	538	538	508	501	501	526	702	527	558	558	6 634	7 139	7 317
Interest		–	–	4	36	12	–	6	6	1	–	–	(1)	1 839	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	10 222	143 477	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	2 029	18 595	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	5 980	51 223	56 613	119 902
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		6	–	–	–	–	–	–	8	23	57	2	36	264	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	2 723	36 736	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**	**34 400**	**419 297**	**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	21 428	58 427	60 127	81 671
Repayment of borrowing		–	–	–	476	–	–	–	–	–	–	–	–	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**	**55 828**	**478 200**	**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)**	**(28 377)**	**(2 744)**	**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	101 854	138 426
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	137 895	101 854	138 426	177 593

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 - M12 June													
Description		Budget Year 2025/26											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 938	1 159	883	655	780	714	3 367	12 860	23 356	18 375		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	13 354	2 202	1 006	583	481	403	2 537	6 060	26 628	10 065		
Receivables from Non-exchange Transactions - Property Rates	1400	5 771	2 251	1 463	1 208	1 018	840	5 959	26 199	44 707	35 223		
Receivables from Exchange Transactions - Waste Water Management	1500	1 507	772	525	412	418	340	2 611	10 238	16 822	14 019		
Receivables from Exchange Transactions - Waste Management	1600	1 427	696	464	374	371	282	1 843	6 362	11 820	9 233		
Receivables from Exchange Transactions - Property Rental Debtors	1700	200	–	–	–	–	–	–	65	266	65		
Interest on Arrear Debtor Accounts	1810	874	857	812	787	802	764	5 361	15 342	25 600	23 057		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(2 901)	66	51	16	16	16	177	340	(2 218)	566		
Total By Income Source	**2000**	**23 170**	**8 004**	**5 204**	**4 036**	**3 886**	**3 360**	**21 854**	**77 467**	**146 981**	**110 603**	**–**	**–**
2024/25 - totals only		22 916	8 329	5 506	4 763	4 630	3 760	25 772	76 923	152 598	**115 847**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 831	554	462	461	394	333	1 750	4 474	10 260	7 412		
Commercial	2300	13 347	2 571	1 388	879	752	612	4 971	17 866	42 386	25 080		
Households	2400	7 992	4 878	3 354	2 696	2 740	2 415	15 133	55 127	94 335	78 111		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**23 170**	**8 004**	**5 204**	**4 036**	**3 886**	**3 360**	**21 854**	**77 467**	**146 981**	**110 603**	**–**	**–**

The outstanding debtors' amount to R 146.991 million for June 2026. A total of R106.567 million is over 120 days. When analyzing the outstanding debt per customer group, R 94.335 million (64.18%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 42.386 million (28.84%) then Organs of State R 10.260 million (6.98%). 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.

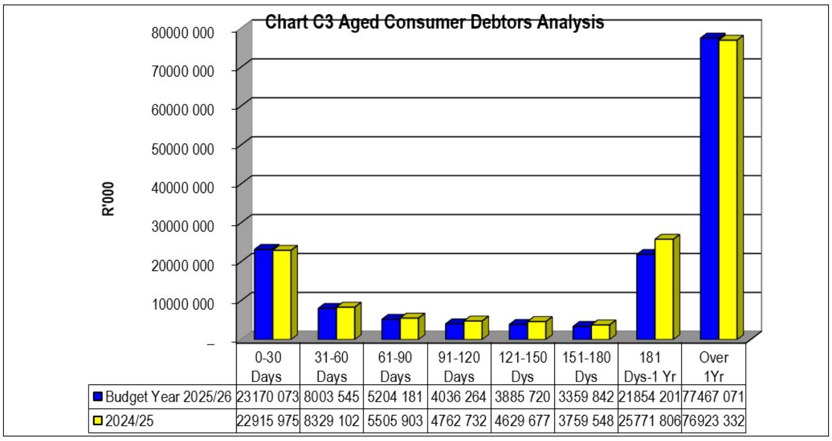

Figure 17: Chart C3 Aged Debtors Analysis

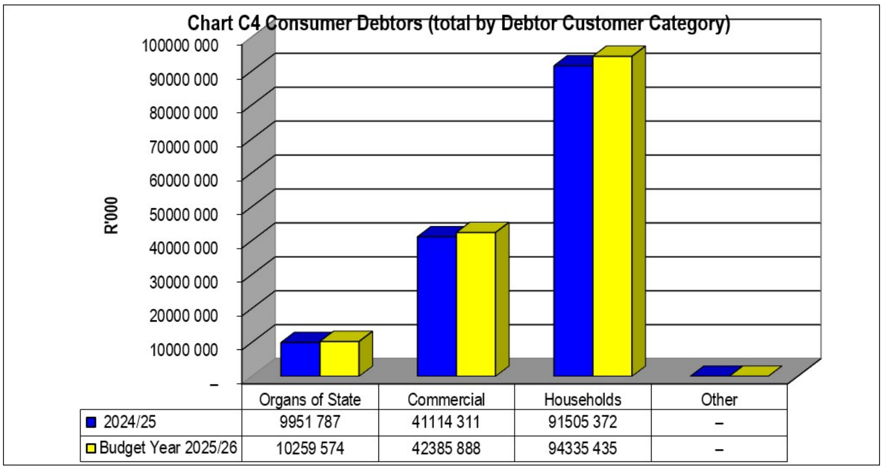

Figure 18: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	15 331	–	–	–	–	–	–	–	**15 331**	15 233
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	–	–	–	–	–	–	–	–	200
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	2 262	–	–	–	–	–	–	4 174	**6 437**	1 526
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**17 593**	**–**	**–**	**–**	**–**	**–**	**–**	**4 174**	**21 768**	16 960

The Municipality's outstanding creditors at the end of June 2026 amounted to R 21.768 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. Provision to be made for these.

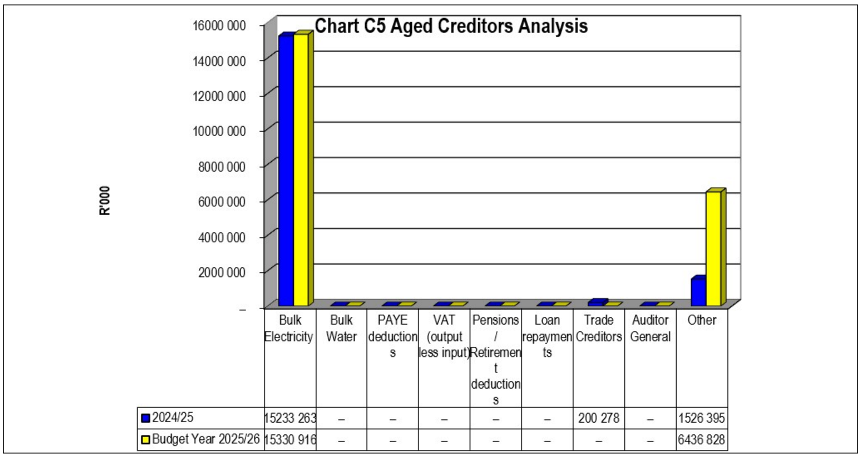

Figure 19: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC5 Investment Portfolio

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
Standard Bank Money Market Call Account		Yrs	Call Investment	No	Variable	6.75%				227	2	–	–	229
Standard Bank 32 Day Call Account		Yrs	Call Investment	No	Variable	7.00%				136	2	–	–	137
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment	No	Variable	7.65%				160 950	2 027	(37 000)	–	125 977
														–
														–
														–
														–
Municipality sub-total										**161 313**	**2 031**	**(37 000)**	**–**	**126 344**
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									**161 313**	**2 031**	**(37 000)**	**–**	**126 344**

The Municipality has Call Investment accounts with a balance of R 126.344 million at the end of June 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 - M12 June										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		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	13 800	182	11 866	11 866	–		13 800
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	–	–	–	–		200
CDW Support	4	151	151	151	–	151	151	–		151
Human Settlement Development Grant (OPEX)		3 408	3 383	1 339	–	888	888	–		1 339
Financial Management Capability Grant (VAT)		1 550	2 500	326	–	326	326	–		326
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	182	1 276	1 276	–		2 259
								–		
District Municipality:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
								–		
Total Operating Transfers and Grants	5	104 265	109 882	105 318	182	103 384	103 384	–		105 318
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 Eelctrification Grant (INEG)		–	–	–	–	–	–	–		–
Municipal Disaster Response Grant		4 152	–	–	–	–	–	–		–
Finance Management (Capital)		75	–	–	–	–	–	–		–
								–		
Provincial Government:		10 759	10 834	12 170	–	12 170	12 170	–		12 170
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
Financial Management Capability Grant		–	–	2 174	–	2 174	2 174			2 174
District Municipality:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
								–		
Total Capital Transfers and Grants	5	38 188	39 848	27 256	–	27 256	27 256	–		27 256
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	142 454	149 730	132 574	182	130 640	130 640	–		132 574

Table 16: SC7 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June										
		2024/25	Budget Year 2025/26							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**92 468**	**94 963**	**93 925**	**3 192**	**93 921**	**93 925**	**(4)**	**0.0%**	**93 925**
Local Government Equitable Share		71 545	75 765	75 765	–	75 765	75 765	–		75 765
Finance Management		1 938	2 000	2 000	272	1 492	2 000	(508)	-25.4%	2 000
EPWP Incentive		1 534	1 533	1 533	5	1 533	1 533	–		1 533
Municipal Infrastructure Grant (PMU)		880	913	913	141	913	913	–		913
Municipal Infrastructure Grant (VAT)		2 097	2 263	2 263	502	2 081	2 263	(182)	-8.0%	2 263
Regional Bulk Infrastructure Grant (VAT)		–	2 089	–	–	–	–	–		–
Water Services Infrastructure Grant (VAT)		826	–	459	64	436	459	(23)	-5.0%	459
Integrated National Electrification Grant (VAT)		–	–	–	–	–	–	–		–
Municipal Disaster Response Grant (VAT)		1 190	–	1 948	1 439	1 439	1 948	(509)	-26.1%	1 948
Integrated National Electrification Programme (INEP)		11 712	10 400	9 043	770	10 261	9 043	1 217	13.5%	9 043
National Treasury - Audit Fees		746	–	–	–	–	–	–		–
Provincial Government:		**13 218**	**14 919**	**14 292**	**1 998**	**10 916**	**14 292**	**(3 376)**	**-23.6%**	**14 292**
Transport Infrastructure Grant		–	1 260	1 260	–	722	1 260	(538)	-42.7%	1 260
Library Services: MRFG		5 308	6 477	6 477	855	6 477	6 477	(0)	0.0%	6 477
Thusong Service Centre (Sustainability Operational Support)		118	200	200	–	–	200	(200)	-100.0%	200
CDW Support		74	151	302	–	101	302	(201)	-66.7%	302
Human Settlement Development Grant (OPEX)		3 358	3 383	1 339	–	756	1 339	(583)	-43.5%	1 339
Financial Management Capability Grant (VAT)		1 550	2 500	326	–	–	326	(326)	-100.0%	326
Municipal Interventions Grant (VAT)		500	–	845	306	306	845	(539)	-63.7%	845
Municipal Water Resilience Grant (VAT)		1 243	652	1 153	483	570	1 153	(583)	-50.5%	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	130	0	0.0%	130
Non Motorised Transport Infrastructure Grant (VAT)		–	165	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)		–	–	2 259	353	1 853	2 259	(406)	-18.0%	2 259
								–		
District Municipality:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
								–		
Total operating expenditure of Transfers and Grants:		**105 686**	**109 882**	**108 216**	**5 190**	**104 836**	**108 216**	**(3 380)**	**-3.1%**	**108 216**
Capital expenditure of Transfers and Grants										
National Government:		25 141	29 014	22 299	7 976	21 205	22 299	(1 094)	**-4.9%**	22 299
Municipal Infrastructure Grant (MIG)		14 506	15 087	15 087	4 471	15 087	15 087	(0)	0.0%	15 087
Regional Bulk Infrastructure Grant (RBIG)		–	13 927	–	–	–	–	–		–
Water Services Infrastructure Grant		5 654	–	3 060	448	3 060	3 060	–		3 060
Integrated National Eelctrification Grant (INEG)		–	–	–	–	–	–	–		–
Municipal Disaster Response Grant		4 918	–	4 152	3 058	3 058	4 152	(1 094)	-26.4%	4 152
Finance Management (Capital)		62	–	–	–	–	–	–		–
								–		
Provincial Government:		**12 640**	**10 834**	**13 770**	**1 766**	**8 176**	**13 770**	(5 594)	-40.6%	**13 770**
Informal Settlements Upgrading Partnership Grant (ISUPG)		3 356	4 517	–	–	–	–	–		–
Municipal Interventions Grant		–	–	–	–	–	–	–		–
Municipal Water Resilience Grant		8 837	4 348	5 688	1 766	2 268	5 688	(3 420)	-60.1%	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	870	–		870
Non Motorised Transport Infrastructure Grant		–	1 100	–	–	–	–	–		–
Human Settlement Development Grant (CAPEX)		–	–	5 039	–	5 039	5 039	–		5 039
Financial Management Capability Grant		–	–	2 174	–	–	2 174	(2 174)	-100.0%	2 174
								–		
District Municipality:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		**37 781**	**39 848**	**36 070**	**9 742**	**29 381**	**36 070**	**(6 688)**	**-18.5%**	**36 070**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**143 467**	**149 730**	**144 286**	**14 932**	**134 218**	**144 286**	**(10 068)**	**-7.0%**	**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 - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 621	6 020	5 419	472	5 567	5 419	148	3%	5 419
Pension and UIF Contributions		33	35	121	15	127	121	6	5%	121
Medical Aid Contributions		104	110	139	12	139	139	(0)	0%	139
Motor Vehicle Allowance		190	252	480	20	240	480	(240)	-50%	480
Cellphone Allowance		406	415	475	40	461	475	(14)	-3%	475
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		**6 355**	**6 831**	**6 634**	**558**	**6 534**	**6 634**	**(99)**	**-1%**	**6 634**
% increase	4		**7.5%**	**4.4%**						**4.4%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 184	5 086	4 999	542	4 970	4 999	(30)	-1%	4 999
Pension and UIF Contributions		202	274	148	14	136	148	(13)	-8%	148
Medical Aid Contributions		78	120	69	5	55	69	(14)	-20%	69
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		300	–	660	–	–	660	(660)	-100%	660
Motor Vehicle Allowance		322	418	370	32	368	370	(1)	0%	370
Cellphone Allowance		194	257	176	168	331	176	156	89%	176
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		0	1	15	2	14	15	(0)	0%	15
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**5 279**	**6 155**	**6 436**	**763**	**5 874**	**6 436**	**(562)**	**-9%**	**6 436**
% increase	4		**16.6%**	**21.9%**						**21.9%**
Other Municipal Staff										
Basic Salaries and Wages		90 906	108 945	105 583	7 814	100 802	105 583	(4 782)	-5%	105 583
Pension and UIF Contributions		14 411	17 518	16 665	1 312	15 801	16 665	(864)	-5%	16 665
Medical Aid Contributions		4 938	7 144	5 773	504	5 722	5 773	(51)	-1%	5 773
Overtime		5 023	5 912	6 854	828	6 645	6 854	(209)	-3%	6 854
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		6 748	7 479	7 139	586	6 907	7 139	(232)	-3%	7 139
Cellphone Allowance		329	351	340	28	342	340	2	1%	340
Housing Allowances		598	365	286	23	290	286	5	2%	286
Other benefits and allowances		6 087	6 876	7 430	569	6 834	7 430	(596)	-8%	7 430
Payments in lieu of leave		1 738	1 297	1 892	227	1 892	1 892	–		1 892
Long service awards		504	562	563	47	563	563	–		563
Post-retirement benefit obligations	2	1 343	1 507	1 718	11	1 626	1 718	(92)	-5%	1 718
Entertainment		–	–	–	–	–	–	–		–
Scarcity		481	523	513	33	484	513	(29)	-6%	513
Acting and post related allowance		–	–	286	42	170	286	(116)	-41%	286
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**133 108**	**158 478**	**155 041**	**12 023**	**148 077**	**155 041**	**(6 964)**	**-4%**	**155 041**
% increase	4		**19.1%**	**16.5%**						**16.5%**
Total Parent Municipality		**144 741**	**171 464**	**168 111**	**13 344**	**160 486**	**168 111**	**(7 625)**	**-5%**	**168 111**

2.7 Capital program performance

Table 18: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
	2024/25	Budget Year 2025/26							
Month R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	–	629	6 538	–	–	6 538	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	17 992	50 029	77 656	87 029	9 373	10.8%	0
Total Capital expenditure	53 751	78 459	87 029	77 656					

The Municipality has an adjusted capital budget of R 87.029 million. Expenditure of R 77.656 million has been incurred to date.

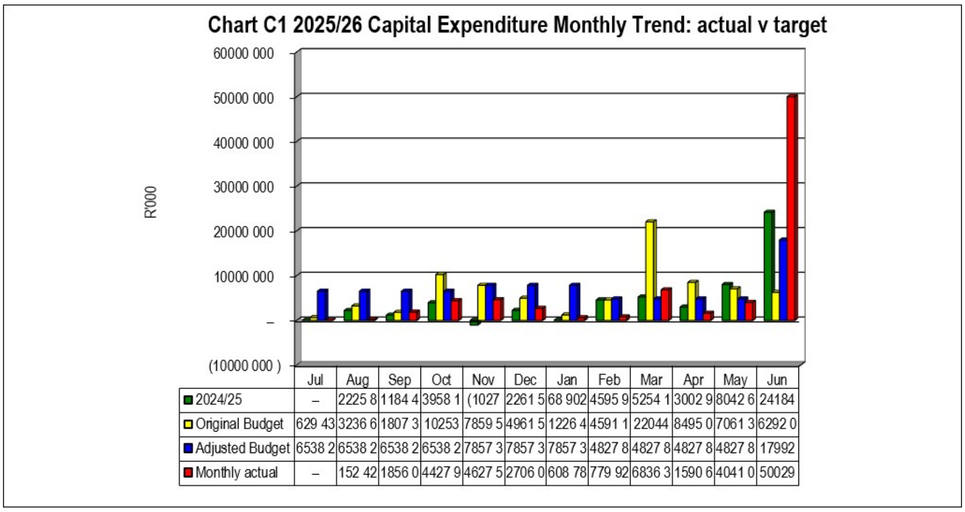

Figure 20: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

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 - M12 June										
		2024/25	Budget Year 2025/26							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		24 332	37 369	44 810	30 948	40 231	44 810	4 579	10.2%	44 810
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	1 200	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	1 200	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	2 000	30 068	29 807	29 807	30 068	261	0.9%	30 068
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	2 000	30 068	29 807	29 807	30 068	261	0.9%	30 068
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		8 769	20 183	8 662	694	4 344	8 662	4 318	49.8%	8 662
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		5 413	1 739	3 340	694	1 196	3 340	2 144	64.2%	3 340
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		3 356	18 444	5 322	–	3 149	5 322	2 174	40.8%	5 322
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		15 563	–	5 022	448	5 022	5 022	–		5 022
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	1 962	–	1 962	1 962	–		1 962
Waste Water Treatment Works		15 563	–	3 060	448	3 060	3 060	–		3 060
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	13 986	1 057	–	1 057	1 057	0	0.0%	1 057
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	8 696	66	–	66	66	–		66
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	5 290	991	–	991	991	0	0.0%	991
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**	**7 478**	**1 695**	**7 478**	**7 478**	**0**	**0.0%**	**7 478**
Community Facilities		4 883	13 786	7 478	1 695	7 478	7 478	0	**0.0%**	7 478
Halls		4 883	13 786	7 478	1 695	7 478	7 478	0	0.0%	7 478
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**	**753**	**658**	87.4%	**753**
Computer Equipment		997	950	753	–	95	753	658	87.4%	753
Furniture and Office Equipment		**360**	**180**	**541**	**80**	**266**	**541**	**276**	50.9%	**541**
Furniture and Office Equipment		360	180	541	80	266	541	276	50.9%	541
Machinery and Equipment		**2 243**	**1 875**	**2 949**	**1 168**	**2 369**	**2 949**	**580**	19.7%	**2 949**
Machinery and Equipment		2 243	1 875	2 949	1 168	2 369	2 949	580	19.7%	2 949
Transport Assets		**7 623**	**1 970**	**1 703**	**421**	**1 702**	**1 703**	**1**	0.1%	**1 703**
Transport Assets		7 623	1 970	1 703	421	1 702	1 703	1	0.1%	1 703
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**40 439**	**56 130**	**58 233**	**34 314**	**52 140**	**58 233**	**6 094**	**10.5%**	**58 233**

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 - M12										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**5 116**	**1 750**	**5 159**	**4 230**	**4 230**	**5 159**	929	**18.0%**	**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	4 230	4 230	4 463	233	**5.2%**	4 463
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	2 478	2 420	2 420	2 478	58	**2.3%**	2 478
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		1 100	1 750	1 985	1 809	1 809	1 985	175	**8.8%**	1 985
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		4 016	–	696	–	–	696	696	**100.0%**	696
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		3 913	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		103	–	696	–	–	696	696	**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**	**1 500**	**1 243**	**1 243**	**1 500**	**257**	**17.1%**	**1 500**
Community Facilities		–	1 200	1 500	1 243	1 243	1 500	257	**17.1%**	1 500
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	1 200	1 500	1 243	1 243	1 500	257	17.1%	1 500
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		**–**	**–**	**450**	**450**	**450**	**450**	**–**		**450**
Operational Buildings		–	–	450	450	450	450	–		450
Municipal Offices		–	–	450	450	450	450	–		450
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–

Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**5 116**	**2 950**	**7 109**	**5 923**	**5 923**	**7 109**	**1 186**	16.7%	**7 109**

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 - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		16 996	21 997	23 803	2 609	20 711	23 803	3 092	13.0%	23 803
Roads Infrastructure		8 536	10 004	11 501	734	10 786	11 501	715	6.2%	11 501
Roads		6 694	7 794	8 671	617	8 217	8 671	454	5.2%	8 671
Road Structures		1 842	2 210	2 830	117	2 569	2 830	261	9.2%	2 830
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		667	712	693	224	290	693	403	58.1%	693
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		601	712	270	14	80	270	190	70.4%	270
Attenuation		66	–	423	210	210	423	212	50.3%	423
Electrical Infrastructure		1 584	2 625	3 119	893	2 358	3 119	761	24.4%	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	893	2 358	3 119	761	24.4%	3 119
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		1 226	1 270	1 387	108	1 193	1 387	194	14.0%	1 387
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		24	400	265	28	265	265	0	0.1%	265
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		1 201	870	1 122	80	928	1 122	194	17.3%	1 122
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		4 859	6 401	6 543	576	5 952	6 543	591	9.0%	6 543
Pump Station		–	–	–	–	–	–	–		–
Reticulation		4 738	5 591	6 006	545	5 543	6 006	462	7.7%	6 006
Waste Water Treatment Works		121	810	537	32	409	537	128	23.9%	537
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		124	985	559	73	131	559	429	76.6%	559
Landfill Sites		124	985	559	73	131	559	429	76.6%	559
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**	**10 263**	**1 605**	**8 572**	**10 263**	**1 691**	**16.5%**	**10 263**
Community Facilities	6 876	8 545	8 284	1 509	6 972	8 284	1 312	**15.8%**	8 284
Halls	753	1 247	1 631	1 000	826	1 631	805	49.4%	1 631
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	5	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	6 117	7 297	6 653	509	6 146	6 653	507	7.6%	6 653
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	96	1 600	1 980	379	**19.2%**	1 980
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	1 467	1 661	1 980	96	1 600	1 980	379	19.2%	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**	**481**	**5**	**142**	**481**	**339**	**70.4%**	**481**
Operational Buildings	554	1 183	481	5	142	481	339	**70.4%**	481
Municipal Offices	554	1 183	481	5	142	481	339	70.4%	481
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**	**171**	**119**	69.5%	**171**
Computer Equipment		122	210	171	–	52	171	119	69.5%	171
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**4**	**587**	**257**	**–**	**111**	**257**	**146**	56.9%	**257**
Machinery and Equipment		4	587	257	–	111	257	146	56.9%	257
Transport Assets		**5 059**	**5 015**	**6 903**	**700**	**5 764**	**6 903**	**1 139**	16.5%	**6 903**
Transport Assets		5 059	5 015	6 903	700	5 764	6 903	1 139	16.5%	6 903
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**31 078**	**39 198**	**41 878**	**4 920**	**35 352**	**41 878**	**6 526**	**15.6%**	**41 878**

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
JUNE 2026

		Amount
Bank Statement Balance		**10 239 904.31**
	72194774	0.00
	72194480	-0.00
	82163324	9 870 188.21
	32630263	369 716.10
Cashbook Balance		**11 544 857.68**
	39999010203	-
	39999010204	-
	39999010301	285 559.05
	39999010302	1 700 080.00
	39999010303	-
	39999010305	-1 180.00
	39999010701	11 010 850.93
	39999010702	624 463 129.23
	39999010703	-624 521 134.19
	39999010704	598 330.89
	39999010705	-824 948.23
	39999010802	-1 138 985.28
	39999010805	-26 844.72
	39999010902	36 756.80
	39999010905	-36 756.80
Difference		-1 304 953.37

Reconciling Items

	Difference
Cashier Receipts	-564 772.40
Bank Deposits	-33 655.63
Outstanding EFT Payments	35 670.65
Post Office	-2 116.08
Wages, Salaries and Council	-
Other	-740 079.91
	-1 304 953.37
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 June 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: 2026-07-14