CEDERBERG MUNICIPALITY

MONTHLY BUDGET STATEMENT

July 2026

In-Year Report of the Municipality

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

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Glossary

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

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

Legislative Framework:

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

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

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

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

(*b*) Actual borrowings;

(*c*) Actual expenditure, per vote;

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

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

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

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

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

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

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

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

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

(2) The statement must include—

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

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

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

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

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

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

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

1 Part 1: In-Year Report

1.1 Mayor's Report

In terms of the MBRR section 3:

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

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Financial problems or risks facing the Municipality

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

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

The Municipality participated in the Debt Relief Program, which alleviated the burden of the unpaid debt owed to Eskom. The Municipality has completed its last compliance reporting cycle as at 30 June 2026. It 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.

1.2 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 July 2026.

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 2026/2027 MTREF

Description	2025/26	Budget Year 2026/27						
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Operating Revenue	465 955 404	562 661 665	562 661 665	77 864 049	77 864 049	80 815 922	- 2 951 873	-3.65%
Total Operating Expenditure	428 012 493	562 200 861	562 200 861	30 782 501	30 782 501	35 932 298	- 5 149 797	-14.33%
Surplus/(Deficit)	**37 942 911**	**460 804**	**460 804**	**47 081 548**	**47 081 548**	**44 883 624**	**2 197 924**	**7067.18%**
Capital Transfers and Subsidies (Monetary allocations)	30 191 704	79 596 478	79 596 478	-	-	265 726	- 265 726	-100.00%
Capital Transfers and Subsidies (Allocations in-kind)	28 601 607	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	**96 736 222**	**80 057 282**	**80 057 282**	**47 081 548**	**47 081 548**	**45 149 350**	**1 932 198**	**4.28%**
Total Capital Expenditure	79 437 839	110 667 478	110 667 478	2 590 607	2 590 607	512 500	2 078 107	405.48%

The actuals for operating revenue and expenditure were below YTD budget respectively. Variances for revenue was 3.65% below, whilst the variance for operating expenditure was 14.33% below YTD budget.

The operating revenue realised is R 2.952 million below YTD budget while operating expenditure was R 5.150 million below year-to-date budget. Details on variances will be explained in sections 1.3.2.1 and 1.3.2.2.

The capital budget is R 2.078 million above YTD budget. The budget is approved at R 110.667 million and R 2.591 million has been incurred 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 31 July 2026. **Table 2**, **Revenue by Source** below provide a breakdown of all revenue as per Table C4 – Monthly Budget Statement – Financial performance (revenue and expenditure) for July 2026.

It would be difficult to make a meaningful interpretation and analysis of the numbers of month 1 considering that there is no pattern that has emerged yet. Several factors contributed to this. The system only opened for transactions in the new financial year middle of July. This has led to limited procurement to date. This will pick up during the coming months. In terms of revenue, no patterns can be concluded. It will be done in detail in the month of August, once patterns have emerged and analysis can be done.

Table 2: Revenue by Source

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July									
Description	2025/26	Budget Year 2026/27							
	Pre-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	171 174	185 513	185 513	17 278	17 278	19 507	(2 230)	-11.43%	185 513
Service charges - Water	34 011	35 218	35 218	2 348	2 348	2 909	(561)	-19.28%	35 218
Service charges - Waste Water Management	15 849	16 470	16 470	1 580	1 580	1 372	208	15.15%	16 470
Service charges - Waste management	14 742	15 852	15 852	1 484	1 484	1 321	163	12.35%	15 852
Sale of Goods and Rendering of Services	5 817	6 115	6 115	551	551	637	(87)	-13.61%	6 115
Agency services	4 455	4 325	4 325	400	400	348	52	14.92%	4 325
Interest	–	–	–	–	–	–	–		–
Interest earned from Receivables	6 273	6 766	6 766	513	513	544	(31)	-5.62%	6 766
Interest earned from Current and Non Current Assets	12 182	11 234	11 234	982	982	1 230	(248)	-20.20%	11 234
Dividends	–	–	–	–	–	–	–		–
Rent on Land	–	–	–	–	–	–	–		–
Rental from Fixed Assets	1 386	947	947	104	104	44	60	136.42%	947
Licence and permits	1	2	2	–	–	0	(0)	-100.00%	2
Special rating levies	–	–	–	–	–	–	–		–
Construction Contract Revenue	–	–	–	–	–	–			–
Development Charges	–	55	55	–	–	–			55
Operational Revenue	369	394	394	165	165	42	123	292.68%	394
Non-Exchange Revenue									
Property rates	81 065	83 139	83 139	12 556	12 556	15 580	(3 024)	-19.41%	83 139
Surcharges and Taxes	–	700	700	–	–	58	(58)	-100.00%	700
Fines, penalties and forfeits	888	57 548	57 548	5 187	5 187	1 751	3 435	196.13%	57 548
Licence and permits	–	–	–	–	–	–	–		–
Transfers and subsidies - Operational	109 154	103 728	103 728	33 970	33 970	34 420	(450)	-1.31%	103 728
Interest earned from Receivables (Non-Exchange)	4 085	4 389	4 389	351	351	365	(14)	-3.75%	4 389
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue (Non-Exchange)	4 371	4 813	4 813	395	395	414	(19)	-4.59%	4 813
Gains on disposal of Assets	57	10 000	10 000	–	–	–	–		10 000
Other Gains	76	15 453	15 453	–	–	272	(272)	-100.00%	15 453
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**465 955**	**562 662**	**562 662**	**77 864**	**77 864**	**80 816**	**(2 952)**	**-3.65%**	**562 662**

1.3.2.2 Operating Expenditure by Type

The statement of financial performance compares the revenue and expenditure against budget for the period ending 31 July 2026. **Table 3, Operating Expenditure by Type** below provide a breakdown of all operating expenditure by type as per Table C4 – Monthly Budget Statement – Financial performance (revenue and expenditure) for July 2026.

Similarly to the revenue by source in Table 2, it would be difficult to make a meaningful interpretation and analysis of the numbers of month 1 considering that there is no pattern that has emerged yet.

Table 3: Operating Expenditure by Type

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July									
Description	2025/26	Budget Year 2026/27							
	Pre-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	154 381	181 982	181 982	13 104	13 104	13 298	(194)	-1.46%	181 982
Remuneration of councillors	6 534	6 847	6 847	559	559	521	38	7.27%	6 847
Bulk purchases - electricity	142 368	161 484	161 484	7 898	7 898	9 008	(1 111)	-12.33%	161 484
Inventory consumed	17 130	17 180	17 180	331	331	740	(409)	-55.26%	17 180
Debt impairment	–	46 271	46 271	3 826	3 826	2 686	1 140	42.45%	46 271
Depreciation, amortisation and impairment	7 245	37 690	37 690	2 836	2 836	2 836	–		37 690
Interest, Dividends and Rent on Land	11 196	12 470	12 470	1 105	1 105	1 105	–		12 470
Contracted services	47 645	40 505	40 505	54	54	1 448	(1 394)	-96.29%	40 505
Transfers and subsidies	130	850	850	3	3	4	(1)	-27.24%	850
Irrecoverable debts written off	–	13 680	13 680	–	–	1 140	(1 140)	-100.00%	13 680
Operational Cost and Other Cost	31 592	40 055	40 055	1 068	1 068	3 147	(2 079)	-66.05%	40 055
Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–		–
Other Losses	9 792	3 188	3 188	–	–	–	–		3 188
Total Expenditure	**428 012**	**562 201**	**562 201**	**30 783**	**30 783**	**35 932**	**(5 150)**	**-14.33%**	**562 201**

Capital Expenditure

The breakdown for capital expenditure is as follows:

	Original Budget (R'000)	Adjustment Budget (R'000)	Actual (R'000)	% Expenditure
National Grants	25 668 653	25 668 653	-	0.00%
Provincial Grants	53 927 825	53 927 825	-	
Internally Generated Funds	31 071 000	31 071 000	2 590 607	8.34%
Total	**110 667 478**	**110 667 478**	**2 590 607**	**2.34%**

Figure 1: Capital Sources of funding & Expenditure

Figure 1, Capital Sources of funding & expenditure above provides a breakdown of the capital performance per source. The capital expenditure is currently at 2.34% excluding commitments. As this is the first month of the financial year, majority of the projects are in planning and procurement phase.

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

<u>MIG:</u>

Upgrade Roads and Stormwater Clanwilliam: BSC was held on 11 August 2026. Tender to be advertised 21 August 2026. Tender Closure: 21 September 2026.

Drop-Off Facility: A BEC is scheduled for 20 August 2026. BAC will follow thereafter.

<u>ISUPG</u>

Clanwilliam Khayelitsha Water Services: DOI in the process with limited bid.

Citrusdal Riverview: DOI in the process with limited bid.

<u>Water Services Infrastructure Grant:</u>

WWTW Clanwilliam: BSC was held on 11 August 2026. Awaiting feedback from environmental consultants to determine the advertising and tender closure dates.

Borrowing: No projects are funded by means of borrowing.

Own Funds:

Construction of multi-purpose centre (phase 1) Graafwater: Construction is in process. Approximately 80% completed.Anticipated practical completion: 30 September 2026

Upgrade roads: Cederberg: In planning and procurement stage.

Upgrade of Sewer Network Clanwilliam: In planning and procurement stage

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.

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 6.17 months, which is the highest its been and the current ratio to 2.47:1. This is evident from the closing cashbook balance of R 158.932 million.

1.3.2.4 Collection Rate

Collection Rate Assessment						
Total Aggregate Collection		1.July - Reporting for June in July				
		Billing For June	Collection in July	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	22 310 897	20 554 740	2 254 401	92%
2.Collection excl Eskom supplied areas		-	-	-	#DIV/0!
3.Collection: **Property Rates**		6 236 000	5 503 643	732 357	88%
4.Total average collection: **Electricity** (Municipal supplied areas)		10 751 132	9 807 905	943 227	91%
5.Total average collection: **Water**		2 174 494	2 504 939	0	115%
6.Total average collection: **Wastewater**		1 354 928	1 207 715	147 214	89%
7.Total average collection: **Refuse**		967 618	1 135 417	0	117%
8. 7.Total average collection: **Interest**		826 725	395 122	431 604	48%

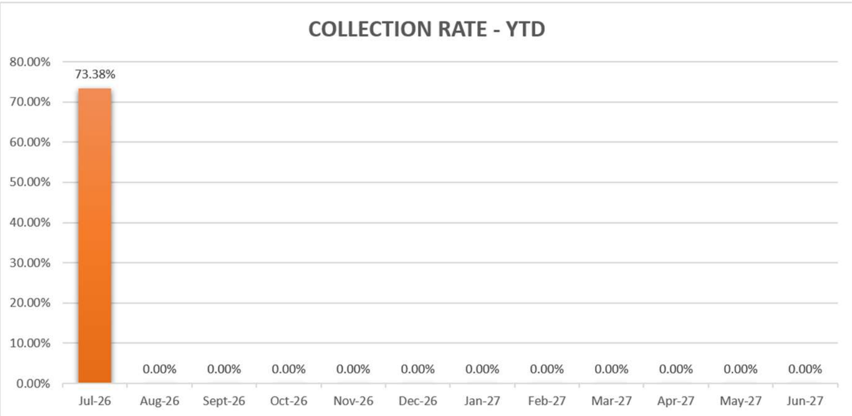


Figure 2: Collection Rate

The monthly collection rate is 92% for June in July. The cumulative collection rate is 73.38% as can be seen on the next page with monthly financial ratios. The drop in collection rate is due to the annual billing for property rates that takes place in July. Consumers have until September to pay annual rates. Collection rate is expected to increase throughout the year. 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: 2026/27

	Ratio	Norm	YEAR Jun 2026	YTD Jul 2026
1	Capital expenditure to Total expenditure	10% - 20%	13.6%	7.8%
2	Repairs and maintenance to PPE	8%	2.4%	0.0%
3	Annual collection rate	95%	95.8%	73.4%
4	Bad debts written off vs bad debt provision	100%	19.9%	0.2%
5	Net debtors days	30 days	0.1	21
6	Cash/Cost coverage ratio	1 - 3 months	3.90	6.17
7	Current ratio	1.5 - 2:1	1.91	2.47
8	Capital cost as % of total operating expenditure	6% - 8%	0.1%	0.0%
9	Debt (total borrowings) as a % of Revenue	< 45%	0.0%	0.0%
10	Net operating surplus margin	0%	4.4%	60.5%
11	Electricity distribution losses	7% - 10%	12.2%	3.1%
12	Water distribution losses	15% - 30%	39.90%	Annual Ratio
13	Revenue growth %	CPI		Annual Ratio
14	Revenue growth % excl capital grants	>5%	TBC	Annual Ratio
15	Creditors payment period	30 days	43	71
16	Irregular, fruitless and wasteful unauthorised exp.	0%	TBC	Annual Ratio
17	Remuneration as % of total operating expenditure	25% - 40%	32.5%	44.4%
18	Contracted services as a % of total operating expenditure	2% - 5%	9.5%	0.2%
19	Capital budget implementation indicator	95% - 100%	89.2%	505.5%
20	Operating expenditure budget implementation indicator	95% - 100%	90.8%	85.7%
21	Operating revenue budget implementation indicator	95% - 100%	95.3%	96.3%
22	Billed revenue budget implementation indicator	95% - 100%	99.6%	86.9%

Figure 3: Monthly Ratios

The municipality has maintained steady financial performance as is evident from the monthly ratios. The municipality remains focused on increasing debt collection to create a sustainable financial position. This is evident from the cash coverage ratio which is 3.90 and the current ratio which is at 1.93:1, both of which are above the norm.

1.3.2.6 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 - 2026/2027			2026/2027 - 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						1 645											
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		-	-	-	-	1 645	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	1 645	-	-	-	-	-	-	-	-	-	-	-
Status of Water meters :																	
Number of Indigent HH's with prepaid Water																	
Number of Indigent HH's with conventional metered Water						1642											
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	-	-	-	-	1 642	-	-	-	-	-	-	-	-	-	-	-
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)						-											
Indigent HH's with Electricity - prepaid (< min. service level)						1 594											
Indigent HH's with other energy sources																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		-	-	-	-	1 594	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	-	-	-	-	1 594	-	-	-	-	-	-	-	-	-	-	-
Status of Electricity meters :																	
Number of Indigent HH's with prepaid Electricity						1 594											
Number of Indigent HH's with conventional metered Electricity						-											
Number of Indigent HH's NOT metered currently - Electricity																	
Number of indigent HH's with other energy sources - No metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	12	-	-	-	-	1 594	-	-	-	-	-	-	-	-	-	-	-
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)						1 642											
Electricity/other energy (50kwh per household per month)						1 594											
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											
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)						312											
Electricity (kwh per household per month)						50											
Refuse (average litres per week)						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 4: Indigents information per month

1.3.2.7 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	2026/2027
Reconciliation Period	Quarter 1

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	3 147 882	3 990 420	- 842 538	9 443 646.28	11 971 259.43	- 2 527 613.15
Industrial	7 703	7 703	0	23 108.74	23 108.73	0.01
Business and Commercial	1 701 094	2 547 494	- 846 400	5 103 283.33	7 642 482.93	- 2 539 199.60
Agricultural	1 427 919	4 757 305	- 3 329 386	4 283 757.91	14 271 914.70	- 9 988 156.79
Mining	-	-	-	-	-	-
State Owned for Public Purpose	414 478	930 725	- 516 247	1 243 432.56	2 792 173.77	- 1 548 741.21
PSI	16 671	67 669	- 50 997	50 013.46	203 005.86	- 152 992.40
PBO	3 759	8 904	- 5 146	11 275.63	26 713.11	- 15 437.48
Multi Use	-	-	-	-	-	-
Vacant	245 316	253 801	- 8 485	735 948.58	761 402.37	- 25 453.79
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	R6 964 822.16	R12 564 020.30	- R5 599 198.14	20 894 466.49	37 692 060.90	- 16 797 594.41

Figure 5: Property Rates Reconciliation

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. The variance for July 2026 is also bigger as the annual billing for Property Rates took place in July. 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

1.3.2.8 Water & Electricity Losses

	2026	2025
MATERIAL LOSSES		
Water distribution losses		
Kilo litres disinfected/purified/purchased	3 433 555	3 214 368
Kilo litres sold and free basic services	(2 063 649)	(1 954 816)
Kilo litres lost during distribution	1 369 906	1 259 552
Percentage lost during distribution	39.90%	39.19%

Figure 6: Water Losses

The figure above is based on the Draft AFS.

	SALES / FBE (KWH)					REAL LOSSES			
MONTH	CONVENTIONAL	PREPAID	FBE	TOTAL	ESKOM PURCHASES	KwH	%		
2607	3 074 282.00	1 695 413.30	84 300.00	**4 853 995.30**	**5 010 292.96**	156 297.66	3.12%		
2608	-	-	-	**-**	**-**	-	#DIV/0!		
2609	-	-	-	**-**	**-**	-	#DIV/0!	**3.12%**	**Q1**
2610	-	-	-	**-**	**-**	-	#DIV/0!		
2611	-	-	-	**-**	**-**	-	#DIV/0!		
2612	-	-	-	**-**	**-**	-	#DIV/0!	**#DIV/0!**	**Q2**
2701	-	-	-	**-**	**-**	-	#DIV/0!		
2702	-	-	-	**-**	**-**	-	#DIV/0!		
2703	-	-	-	**-**	**-**	-	#DIV/0!	**#DIV/0!**	**Q3**
2704	-	-	-	**-**	**-**	-	#DIV/0!		
2705	-	-	-	**-**	**-**	-	#DIV/0!		
2706	-	-	-	**-**	**-**	-	#DIV/0!	**#DIV/0!**	**Q4**
Total	3 074 282.00	1 695 413.30	84 300.00	**4 853 995.30**	**5 010 292.96**	**156 297.66**	**3.12%**	**YTD (2607)**	
WP	3 074 282.00	1 695 413.30	84 300.00	**4 853 995.30**	**5 010 292.96**			**YTD**	
Variance	-	-	-	-	-				

Figure 7: Electricity Losses

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 - M01 July

Description	2025/26	Budget Year 2026/27							
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	81 065	83 139	83 139	12 556	12 556	15 580	(3 024)	-19%	83 139
Service charges	235 776	253 053	253 053	22 690	22 690	25 109	(2 419)	-10%	253 053
Investment revenue	12 182	11 234	11 234	982	982	1 230	(248)	-20%	11 234
Transfers and subsidies - Operational	109 154	103 728	103 728	33 970	33 970	34 420	(450)	(0)	103 728
Other own revenue	27 778	111 507	111 507	7 666	7 666	4 476	3 189	71%	111 507
Total Revenue (excluding capital transfers and contributions)	**465 955**	**562 662**	**562 662**	**77 864**	**77 864**	**80 816**	**(2 952)**	**-4%**	**562 662**
Employee costs	154 381	181 982	181 982	13 104	13 104	13 298	(194)	-1%	181 982
Remuneration of Councillors	6 534	6 847	6 847	559	559	521	38	7%	6 847
Depreciation, amortisation and impairment	7 245	37 690	37 690	2 836	2 836	2 836	–		37 690
Interest, Dividends and Rent on Land	11 196	12 470	12 470	1 105	1 105	1 105	–		12 470
Inventory consumed and bulk purchases	159 497	178 664	178 664	8 229	8 229	9 748	(1 520)	-16%	178 664
Transfers and subsidies	130	850	850	3	3	4	(1)	-27%	850
Other expenditure	89 029	143 698	143 698	4 948	4 948	8 421	(3 473)	-41%	143 698
Total Expenditure	**428 012**	**562 201**	**562 201**	**30 783**	**30 783**	**35 932**	**(5 150)**	**-14%**	**562 201**
Surplus/(Deficit)	**37 943**	**461**	**461**	**47 082**	**47 082**	**44 884**	**2 198**	**5%**	**461**
Transfers and subsidies - capital (monetary allocations)	30 192	79 596	79 596	–	–	266	(266)	-100%	79 596
Transfers and subsidies - capital (in-kind)	28 602	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**96 736**	**80 057**	**80 057**	**47 082**	**47 082**	**45 149**	**1 932**	**4%**	**80 057**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**96 736**	**80 057**	**80 057**	**47 082**	**47 082**	**45 149**	**1 932**	**4%**	**80 057**
Capital expenditure & funds sources									
Capital expenditure	**79 438**	**110 667**	**110 667**	**2 591**	**2 591**	**513**	**2 078**	**405%**	**110 667**
Capital transfers recognised	30 192	79 596	79 596	–	–	–	–		79 596
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**49 246**	**31 071**	**31 071**	**2 591**	**2 591**	**513**	**2 078**	**405%**	**31 071**
Total sources of capital funds	**79 438**	**110 667**	**110 667**	**2 591**	**2 591**	**513**	**2 078**	**405%**	**110 667**
Financial position									
Total current assets	205 087	140 896	140 896		237 919				140 896
Total non current assets	792 206	814 803	814 803		792 238				814 803
Total current liabilities	111 810	73 131	73 131		96 311				73 131
Total non current liabilities	156 709	135 215	135 215		157 991				135 215
Community wealth/Equity	**728 774**	**747 352**	**747 352**		**775 856**				**747 352**
Cash flows									
Net cash from (used) operating	80 162	83 726	83 726	24 593	24 593	32 559	7 967	24%	83 726
Net cash from (used) investing	(47 285)	(100 667)	(100 667)	(2 867)	(2 867)	(888)	1 979	-223%	(100 667)
Net cash from (used) financing	(286)	174	174	17	17	15	(3)	-17%	174
Cash/cash equivalents at the month/year end	**137 189**	**70 414**	**70 414**	**158 932**	**158 932**	**118 867**	**(40 065)**	**-34%**	**70 414**
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	30 931	9 559	4 961	4 069	3 466	3 643	20 124	80 155	156 907
Creditors Age Analysis									
Total Creditors	7 573	1 547	–	–	–	–	–	4 174	13 295

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

WC012 Cederberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July										
		2025/26	Budget Year 2026/27							
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		**161 056**	**174 365**	**174 365**	**25 103**	**25 103**	**32 506**	(7 402)	-23%	**174 365**
Executive and council		57 301	56 998	56 998	10 700	10 700	14 907	(4 206)	-28%	56 998
Finance and administration		103 755	117 367	117 367	14 403	14 403	17 599	(3 196)	-18%	117 367
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**21 083**	**125 789**	**125 789**	**6 177**	**6 177**	**3 087**	3 090	100%	**125 789**
Community and social services		15 749	9 504	9 504	578	578	745	(167)	-22%	9 504
Sport and recreation		3 480	4 393	4 393	412	412	363	49	14%	4 393
Public safety		1	57 401	57 401	5 186	5 186	1 707	3 479	204%	57 401
Housing		1 853	54 491	54 491	–	–	272	(272)	-100%	54 491
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**16 236**	**19 935**	**19 935**	**620**	**620**	**708**	(88)	-12%	**19 935**
Planning and development		3 527	3 105	3 105	220	220	359	(140)	-39%	3 105
Road transport		12 709	16 830	16 830	400	400	348	52	15%	16 830
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**326 373**	**322 169**	**322 169**	**45 964**	**45 964**	**44 781**	**1 183**	3%	**322 169**
Energy sources		226 374	210 812	210 812	23 995	23 995	25 368	(1 373)	-5%	210 812
Water management		47 771	47 050	47 050	7 714	7 714	7 532	181	2%	47 050
Waste water management		30 908	37 037	37 037	8 083	8 083	6 688	1 394	21%	37 037
Waste management		21 319	27 270	27 270	6 173	6 173	5 193	980	19%	27 270
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**524 749**	**642 258**	**642 258**	**77 864**	**77 864**	**81 082**	**(3 218)**	**-4%**	**642 258**
Expenditure - Functional										
Governance and administration		**118 849**	**130 981**	**130 981**	**7 465**	**7 465**	**9 227**	(1 762)	-19%	**130 981**
Executive and council		15 136	12 237	12 237	874	874	2 376	(1 503)	-63%	12 237
Finance and administration		102 415	116 803	116 803	6 492	6 492	6 712	(220)	-3%	116 803
Internal audit		1 298	1 940	1 940	100	100	139	(39)	-28%	1 940
Community and public safety		**48 855**	**105 707**	**105 707**	**5 916**	**5 916**	**6 902**	(986)	-14%	**105 707**
Community and social services		10 987	14 919	14 919	880	880	996	(116)	-12%	14 919
Sport and recreation		12 210	15 932	15 932	1 004	1 004	1 058	(55)	-5%	15 932
Public safety		20 346	67 057	67 057	3 852	3 852	4 226	(374)	-9%	67 057
Housing		5 313	7 798	7 798	180	180	621	(441)	-71%	7 798
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**25 997**	**40 728**	**40 728**	**2 392**	**2 392**	**2 672**	(280)	-10%	**40 728**
Planning and development		12 787	19 614	19 614	1 095	1 095	1 370	(274)	-20%	19 614
Road transport		13 211	21 114	21 114	1 297	1 297	1 302	(6)	0%	21 114
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**234 311**	**284 785**	**284 785**	**15 010**	**15 010**	**17 132**	**(2 122)**	-12%	**284 785**
Energy sources		172 747	187 336	187 336	9 283	9 283	10 876	(1 593)	-15%	187 336
Water management		27 409	39 482	39 482	2 605	2 605	2 547	58	2%	39 482
Waste water management		14 181	29 506	29 506	1 609	1 609	1 892	(283)	-15%	29 506
Waste management		19 974	28 461	28 461	1 513	1 513	1 817	(304)	-17%	28 461
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**428 012**	**562 201**	**562 201**	**30 783**	**30 783**	**35 932**	**(5 150)**	**-14%**	**562 201**
Surplus/ (Deficit) for the year		**96 736**	**80 057**	**80 057**	**47 082**	**47 082**	**45 149**	**1 932**	**0.0427957**	**80 057**

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) - M01 July										
Vote Description		2025/26	Budget Year 2026/27							
R thousands	Ref	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		57 301	56 998	56 998	10 700	10 700	14 907	(4 206)	-28.2%	56 998
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Financial Administrative Services		100 041	104 513	104 513	14 103	14 103	17 507	(3 405)	-19.4%	104 513
Vote 4 - Community Development Services		17 399	9 790	9 790	814	814	623	191	30.6%	9 790
Vote 5 - Corporate and Strategic Services		927	10 543	10 543	51	51	54	(2)	-4.2%	10 543
Vote 6 - Planning and Development Services		3 527	3 105	3 105	220	220	359	(140)	-38.8%	3 105
Vote 7 - Public Safety		5 593	63 751	63 751	5 599	5 599	2 215	3 384	152.7%	63 751
Vote 8 - Electricity		226 374	210 812	210 812	23 995	23 995	25 368	(1 373)	-5.4%	210 812
Vote 9 - Waste Management		21 319	27 270	27 270	6 173	6 173	5 193	980	18.9%	27 270
Vote 10 - Waste Water Management		30 279	37 037	37 037	8 083	8 083	6 688	1 394	20.8%	37 037
Vote 11 - Water		47 771	47 050	47 050	7 714	7 714	7 532	181	2.4%	47 050
Vote 12 - Housing		1 853	54 491	54 491	–	–	272	(272)	-100.0%	54 491
Vote 13 - Road Transport		8 883	12 505	12 505	–	–	–	–		12 505
Vote 14 - Sports and Recreation		3 480	4 393	4 393	412	412	363	49	13.6%	4 393
Total Revenue by Vote	2	**524 749**	**642 258**	**642 258**	**77 864**	**77 864**	**81 082**	**(3 218)**	**-4.0%**	**642 258**
Expenditure by Vote	1									
Vote 1 - Executive and Council		9 305	9 181	9 181	630	630	2 156	(1 526)	-70.8%	9 181
Vote 2 - Office of Municipal Manager		12 588	4 996	4 996	344	344	360	(16)	-4.4%	4 996
Vote 3 - Financial Administrative Services		62 402	68 710	68 710	4 337	4 337	4 183	154	3.7%	68 710
Vote 4 - Community Development Services		12 327	19 537	19 537	1 250	1 250	1 329	(78)	-5.9%	19 537
Vote 5 - Corporate and Strategic Services		29 587	43 155	43 155	1 906	1 906	2 178	(272)	-12.5%	43 155
Vote 6 - Planning and Development Services		12 980	15 219	15 219	748	748	1 115	(366)	-32.9%	15 219
Vote 7 - Public Safety		25 757	73 780	73 780	4 211	4 211	4 646	(435)	-9.4%	73 780
Vote 8 - Electricity		172 747	187 336	187 336	9 283	9 283	10 876	(1 593)	-14.6%	187 336
Vote 9 - Waste Management		19 974	28 461	28 461	1 513	1 513	1 817	(304)	-16.7%	28 461
Vote 10 - Waste Water Management		13 873	28 548	28 548	1 563	1 563	1 837	(274)	-14.9%	28 548
Vote 11 - Water		27 409	39 482	39 482	2 605	2 605	2 547	58	2.3%	39 482
Vote 12 - Housing		5 313	7 798	7 798	180	180	621	(441)	-71.0%	7 798
Vote 13 - Road Transport		11 542	20 064	20 064	1 209	1 209	1 209	(0)	0.0%	20 064
Vote 14 - Sports and Recreation		12 210	15 932	15 932	1 004	1 004	1 058	(55)	-5.2%	15 932
Total Expenditure by Vote	2	**428 012**	**562 201**	**562 201**	**30 783**	**30 783**	**35 932**	**(5 150)**	**-14.3%**	**562 201**
Surplus/ (Deficit) for the year	2	**96 736**	**80 057**	**80 057**	**47 082**	**47 082**	**45 149**	**1 932**	**4.3%**	**80 057**

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) - M01 July										
		2025/26	Budget Year 2026/27							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		171 174	185 513	185 513	17 278	17 278	19 507	(2 230)	-11%	185 513
Service charges - Water		34 011	35 218	35 218	2 348	2 348	2 909	(561)	-19%	35 218
Service charges - Waste Water Management		15 849	16 470	16 470	1 580	1 580	1 372	208	15%	16 470
Service charges - Waste management		14 742	15 852	15 852	1 484	1 484	1 321	163	12%	15 852
Sale of Goods and Rendering of Services		5 817	6 115	6 115	551	551	637	(87)	-14%	6 115
Agency services		4 455	4 325	4 325	400	400	348	52	15%	4 325
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		6 273	6 766	6 766	513	513	544	(31)	-6%	6 766
Interest earned from Current and Non Current Assets		12 182	11 234	11 234	982	982	1 230	(248)	-20%	11 234
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 386	947	947	104	104	44	60	136%	947
Licence and permits		1	2	2	–	–	0	(0)	-100%	2
Special rating levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	–	–	–	–	–			–
Development Charges		–	55	55	–	–	–			55
Operational Revenue		369	394	394	165	165	42	123	293%	394
Non-Exchange Revenue								–		
Property rates		81 065	83 139	83 139	12 556	12 556	15 580	(3 024)	-19%	83 139
Surcharges and Taxes		–	700	700	–	–	58	(58)	-100%	700
Fines, penalties and forfeits		888	57 548	57 548	5 187	5 187	1 751	3 435	196%	57 548
Licences or permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		109 154	103 728	103 728	33 970	33 970	34 420	(450)	-1%	103 728
Interest earned from Receivables (Non-Exchange)		4 085	4 389	4 389	351	351	365	(14)	-4%	4 389
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue - Service Charges		4 371	4 813	4 813	395	395	414	(19)	-5%	4 813
Gains on disposal of Fixed and Intangible Assets		57	10 000	10 000	–	–	–	–		10 000
Other Gains		76	15 453	15 453	–	–	272	(272)	-100%	15 453
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**465 955**	**562 662**	**562 662**	**77 864**	**77 864**	**80 816**	**(2 952)**	**-4%**	**562 662**
Expenditure By Type										
Employee related costs		154 381	181 982	181 982	13 104	13 104	13 298	(194)	-1%	181 982
Remuneration of councillors		6 534	6 847	6 847	559	559	521	38	7%	6 847
Bulk purchases - electricity		142 368	161 484	161 484	7 898	7 898	9 008	(1 111)	-12%	161 484
Inventory consumed		17 130	17 180	17 180	331	331	740	(409)	-55%	17 180
Debt impairment		–	46 271	46 271	3 826	3 826	2 686	1 140	42%	46 271
Depreciation, amortisation and impairment		7 245	37 690	37 690	2 836	2 836	2 836	–		37 690
Interest, Dividends and Rent on Land		11 196	12 470	12 470	1 105	1 105	1 105	–		12 470
Contracted services		47 645	40 505	40 505	54	54	1 448	(1 394)	-96%	40 505
Transfers and subsidies		130	850	850	3	3	4	(1)	-27%	850
Irrecoverable debts written off		–	13 680	13 680	–	–	1 140	(1 140)	-100%	13 680
Operational Cost and Other Cost		31 592	40 055	40 055	1 068	1 068	3 147	(2 079)	-66%	40 055
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Losses		9 792	3 188	3 188	–	–	–	–		3 188
Total Expenditure		**428 012**	**562 201**	**562 201**	**30 783**	**30 783**	**35 932**	**(5 150)**	**-14%**	**562 201**
Surplus/(Deficit)		**37 943**	**461**	**461**	**47 082**	**47 082**	**44 884**	**2 198**	**0**	**461**
Transfers and subsidies - capital (monetary allocations)		30 192	79 596	79 596	–	–	266	(266)	**(0)**	79 596
Transfers and subsidies - capital (in-kind)		28 602	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**96 736**	**80 057**	**80 057**	**47 082**	**47 082**	**45 149**	**1 932**	**0**	**80 057**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**96 736**	**80 057**	**80 057**	**47 082**	**47 082**	**45 149**	**1 932**	**0**	**80 057**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**96 736**	**80 057**	**80 057**	**47 082**	**47 082**	**45 149**	1 932	0	**80 057**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**96 736**	**80 057**	**80 057**	**47 082**	**47 082**	**45 149**	**1 932**	**0**	**80 057**

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) - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
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		5 428	–	–	–	–	–	–		–
Vote 7 - Public Safety		–	–	–	–	–	–	–		–
Vote 8 - Electricity		–	–	–	–	–	–	–		–
Vote 9 - Waste Management		432	8 360	8 360	2 591	2 591	–	2 591	#DIV/0!	8 360
Vote 10 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 11 - Water		–	–	–	–	–	–	–		–
Vote 12 - Housing		–	27 000	27 000	–	–	–	–		27 000
Vote 13 - Road Transport		7 382	15 874	15 874	–	–	–	–		15 874
Vote 14 - Sports and Recreation		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**13 242**	**51 234**	**51 234**	**2 591**	**2 591**	**–**	**2 591**	**#DIV/0!**	**51 234**
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Office of Municipal Manager		12	–	–	–	–	–	–		–
Vote 3 - Financial Administrative Services		21	295	295	–	–	–	–		295
Vote 4 - Community Development Services		7 478	4 140	4 140	–	–	292	(292)	-100%	4 140
Vote 5 - Corporate and Strategic Services		566	1 550	1 550	–	–	83	(83)	-100%	1 550
Vote 6 - Planning and Development Services		1 468	80	80	–	–	–	–		80
Vote 7 - Public Safety		2 637	2 743	2 743	–	–	42	(42)	-100%	2 743
Vote 8 - Electricity		38 281	1 900	1 900	–	–	33	(33)	-100%	1 900
Vote 9 - Waste Management		625	2 130	2 130	–	–	42	(42)	-100%	2 130
Vote 10 - Waste Water Management		6 191	13 610	13 610	–	–	–	–		13 610
Vote 11 - Water		7 299	8 661	8 661	–	–	–	–		8 661
Vote 12 - Housing		–	22 000	22 000	–	–	–	–		22 000
Vote 13 - Road Transport		375	480	480	–	–	–	–		480
Vote 14 - Sports and Recreation		1 243	1 844	1 844	–	–	21	(21)	-100%	1 844
Total Capital single-year expenditure	4	66 196	59 434	59 434	–	–	513	**(513)**	**-100%**	59 434
Total Capital Expenditure		**79 438**	**110 667**	**110 667**	**2 591**	**2 591**	**513**	**2 078**	**405%**	**110 667**
Capital Expenditure - Functional Classification										
Governance and administration		**599**	**1 795**	**1 795**	**–**	**–**	**83**	(83)	-100%	**1 795**
Executive and council		11	–	–	–	–	–	–		–
Finance and administration		587	1 795	1 795	–	–	83	(83)	-100%	1 795
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**11 358**	**57 728**	**57 728**	**–**	**–**	**354**	(354)	-100%	**57 728**
Community and social services		8 970	5 683	5 683	–	–	333	(333)	-100%	5 683
Sport and recreation		1 243	1 844	1 844	–	–	21	(21)	-100%	1 844
Public safety		1 145	1 200	1 200	–	–	–	–		1 200
Housing		–	49 000	49 000	–	–	–	–		49 000
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**14 279**	**16 484**	**16 484**	**–**	**–**	**–**	–		**16 484**
Planning and development		6 897	130	130	–	–	–	–		130
Road transport		7 382	16 354	16 354	–	–	–	–		16 354
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**53 203**	**34 661**	**34 661**	**2 591**	**2 591**	**75**	2 516	3354%	**34 661**
Energy sources		38 281	1 900	1 900	–	–	33	(33)	-100%	1 900
Water management		7 299	8 661	8 661	–	–	–	–		8 661
Waste water management		6 566	13 610	13 610	–	–	–	–		13 610
Waste management		1 057	10 490	10 490	2 591	2 591	42	2 549	6117%	10 490
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**79 438**	**110 667**	**110 667**	**2 591**	**2 591**	**513**	**2 078**	**405%**	**110 667**
Funded by:										
National Government		22 015	25 669	25 669	–	–	–	–		25 669
Provincial Government		8 176	53 928	53 928	–	–	–	–		53 928
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		**30 192**	**79 596**	**79 596**	**–**	**–**	**–**	**–**		**79 596**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		49 246	31 071	31 071	2 590 606.71	2 591	513	2 078	405%	31 071
Total Capital Funding		**79 438**	**110 667**	**110 667**	**2 591**	**2 591**	**513**	**2 078**	**405%**	**110 667**

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 - M01 July						
Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		137 189	70 414	70 414	158 932	70 414
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		50 840	47 278	47 278	50 718	47 278
Receivables from non-exchange transactions		4 686	17 486	17 486	14 145	17 486
Current portion of non-current receivables		–	1 337	1 337	–	1 337
Inventory		1 431	1 329	1 329	1 409	1 329
VAT Receivable		2 936	3 052	3 052	4 351	3 052
Other current assets		8 005	–	–	8 364	–
Total current assets		205 087	140 896	140 896	237 919	140 896
Non current assets						
Investments		–	–	–	–	–
Investment property		73 790	73 692	73 692	73 786	73 692
Property, plant and equipment		710 996	739 579	739 579	710 755	739 579
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		499	195	195	499	195
Trade and other receivables from exchange transactions		7 724	1 337	1 337	8 000	1 337
Non-current receivables from non-exchange transactions		(802)	–	–	(802)	–
Other non-current assets		–	–	–	–	–
Total non current assets		792 206	814 803	814 803	792 238	814 803
TOTAL ASSETS		997 293	955 699	955 699	1 030 157	955 699
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		3 559	3 598	3 598	3 576	3 598
Trade and other payables from exchange transactions		60 538	49 687	49 687	40 442	49 687
Trade and other payables from non-exchange transactions		8 810	–	–	10 130	–
Provision		13 852	16 560	16 560	13 795	16 560
VAT Payable		22 229	–	–	25 546	–
Other current liabilities		2 822	3 286	3 286	2 822	3 286
Total current liabilities		111 810	73 131	73 131	96 311	73 131
Non current liabilities						
Financial liabilities		31	–	–	31	–
Provision		86 813	84 079	84 079	87 442	84 079
Long term portion of trade payables		13 706	–	–	13 706	–
Other non-current liabilities		56 159	51 136	51 136	56 812	51 136
Total non current liabilities		156 709	135 215	135 215	157 991	135 215
TOTAL LIABILITIES		268 519	208 346	208 346	254 301	208 346
NET ASSETS	2	728 774	747 352	747 352	775 856	747 352
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		728 774	747 352	747 352	775 856	747 352
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	728 774	747 352	747 352	775 856	747 352

Table 10: C7 Cash Flow

WC012 Cederberg - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
		2025/26	Budget Year 2026/27							
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		79 375	81 435	81 435	5 129	5 129	6 000	(870)	-15%	81 435
Service charges		229 829	250 456	250 456	20 635	20 635	23 805	(3 170)	-13%	250 456
Other revenue		25 172	24 442	24 442	4 502	4 502	1 825	2 677	147%	24 442
Transfers and Subsidies - Operational		71 177	103 728	103 728	33 070	33 070	32 934	136	0%	103 728
Transfers and Subsidies - Capital		57 525	79 596	79 596	2 220	2 220	130	2 090	1603%	79 596
Interest		16 182	13 905	13 905	2 007	2 007	1 159	848	73%	13 905
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(397 163)	(468 921)	(468 921)	(42 967)	(42 967)	(33 248)	9 719	-29%	(468 921)
Finance charges		(1 804)	(65)	(65)	–	–	–	–		(65)
Transfers and Subsidies		(130)	(850)	(850)	(3)	(3)	(46)	(43)	93%	(850)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**80 162**	**83 726**	**83 726**	**24 593**	**24 593**	**32 559**	**7 967**	**24%**	**83 726**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 405	10 000	10 000	–	–	–	–		10 000
Decrease (increase) in non-current receivables		–	–	–	(276)	(276)	–	(276)	#DIV/0!	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Insurance Refund - Capital		–	–	–	–	–	–	–		–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(48 690)	(110 667)	(110 667)	(2 591)	(2 591)	(888)	1 703	-192%	(110 667)
Retention (Capital)		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(47 285)**	**(100 667)**	**(100 667)**	**(2 867)**	**(2 867)**	**(888)**	**1 979**	**-223%**	**(100 667)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		190	174	174	17	17	15	3	17%	174
Payments										
Repayment of borrowing		(476)	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(286)**	**174**	**174**	**17**	**17**	**15**	**(3)**	**-17%**	**174**
NET INCREASE/ (DECREASE) IN CASH HELD		**32 591**	**(16 767)**	**(16 767)**	**21 743**	**21 743**	**31 686**			**(16 767)**
Cash/cash equivalents at beginning:		104 598	87 181	87 181	137 189	137 189	87 181			87 181
Cash/cash equivalents at month/year end:		137 189	70 414	70 414	158 932	158 932	118 867			70 414

Table 11: SC30 Actuals Monthly Cashflows (All)

WC012 Cederberg - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - M01 July																
Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	1	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		5 129	6 875	12 504	6 961	6 866	6 023	5 783	5 963	6 277	5 966	6 492	5 725	81 435	83 951	86 416
Service charges - Electricity revenue		15 963	19 351	16 473	15 832	12 316	17 123	12 241	15 299	13 907	15 388	13 268	19 335	189 424	211 842	239 810
Service charges - Water revenue		2 513	3 057	2 699	2 980	2 793	2 733	3 075	2 890	2 955	3 210	2 934	2 209	34 165	36 297	37 358
Service charges - Waste Water Management		1 131	1 197	1 201	1 159	1 119	1 130	1 010	1 147	1 028	1 161	1 210	1 027	13 573	14 267	14 677
Service charges - Waste Mangement		1 028	1 112	1 096	1 126	1 099	1 111	1 092	1 117	1 107	1 115	1 119	1 098	13 294	14 195	14 886
Rental of facilities and equipment		104	79	79	79	79	79	79	79	79	79	79	79	947	978	1 009
Interest earned - external investments		982	936	936	936	936	936	936	936	936	936	936	936	11 234	11 237	11 241
Interest earned - outstanding debtors		1 025	223	223	223	223	223	223	223	223	223	223	223	2 672	2 753	2 832
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		732	953	1 049	1 066	1 066	1 062	968	968	951	956	937	851	11 904	12 297	12 691
Licences and permits		–	–	–	2	–	–	–	–	–	–	–	–	2	2	2
Agency services		400	410	410	454	389	303	403	416	345	265	231	281	4 325	4 468	4 611
Transfers and Subsidies - Operational		33 070	1 140	2 305	2 703	2 547	21 466	1 527	7 472	20 210	2 053	1 899	7 472	103 728	158 980	152 521
Other revenue		1 364	237	378	1 548	948	745	218	455	795	1 361	281	47	7 264	7 589	7 924
Cash Receipts by Source		**63 442**	**35 569**	**39 353**	**35 070**	**30 381**	**52 933**	**27 555**	**36 965**	**48 813**	**32 712**	**29 610**	**39 282**	**473 966**	**558 856**	**585 979**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 220	247	9 386	11 816	5 225	6 240	3 905	775	12 879	11 715	9 163	8 115	79 596	101 422	54 493
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		–	–	–	–	–	–	–	–	–	–	–	10 000	10 000	5 000	3 000
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		17	15	15	15	15	15	15	15	15	15	15	15	174	174	174
VAT Control (receipts)		1 901	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		(276)	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**67 304**	**35 830**	**48 753**	**46 900**	**35 620**	**59 188**	**31 475**	**37 755**	**61 707**	**44 442**	**38 787**	**57 411**	**563 737**	**665 451**	**643 645**
Cash Payments by Type													–			
Employee related costs		12 984	13 560	14 346	14 517	21 738	15 094	14 818	14 818	14 818	14 180	14 475	14 768	181 035	191 575	205 618
Remuneration of councillors		559	549	549	549	550	550	543	580	542	519	513	855	6 847	7 189	7 549
Finance Charges		–	–	–	–	–	–	–	–	–	–	–	65	65	67	69
Bulk purchases - Electricity		27 994	16 497	14 044	13 497	10 499	14 597	10 436	13 042	11 856	13 118	11 311	16 483	161 484	175 743	199 468
Acquisitions - water & other inventory		309	1 089	1 204	1 658	1 461	760	1 348	2 109	1 429	1 690	1 525	1 903	17 180	17 662	18 227
Contracted services		54	1 553	2 166	2 164	2 975	1 520	2 263	5 174	5 446	3 888	5 011	7 304	40 505	89 037	81 608
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		3	28	7	13	4	4	72	4	287	46	53	286	850	878	906
Other expenditure		1 068	1 972	1 232	4 486	2 602	2 817	3 342	1 550	5 237	1 185	4 983	9 998	40 055	42 328	43 131
Cash Payments by Type		**42 970**	**35 248**	**33 548**	**36 884**	**39 830**	**35 343**	**32 822**	**37 278**	**39 615**	**34 626**	**37 870**	**51 663**	**448 020**	**524 479**	**556 575**
Other Cash Flows/Payments by Type																
Capital assets		2 591	4 565	2 549	14 463	11 086	6 998	1 730	6 476	31 094	11 982	9 960	8 875	110 667	125 222	75 743
Retention (Capital)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	21 816	21 816	–	–
Total Cash Payments by Type		**45 561**	**39 813**	**36 097**	**51 347**	**50 916**	**42 341**	**34 552**	**43 753**	**70 709**	**46 608**	**47 830**	**82 354**	**580 504**	**649 700**	**632 318**
NET INCREASE/(DECREASE) IN CASH HELD		**21 743**	**(3 982)**	**12 656**	**(4 447)**	**(15 296)**	**16 847**	**(3 077)**	**(5 998)**	**(9 003)**	**(2 166)**	**(9 043)**	**(24 944)**	**(16 767)**	**15 751**	**11 328**
Cash/cash equivalents at the month/year beginning:		137 189	158 932	154 949	167 605	163 158	147 862	164 709	161 632	155 634	146 631	144 465	135 422	137 189	120 422	136 173
Cash/cash equivalents at the month/year end:		158 932	154 949	167 605	163 158	147 862	164 709	161 632	155 634	146 631	144 465	135 422	110 479	120 422	136 173	147 501

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

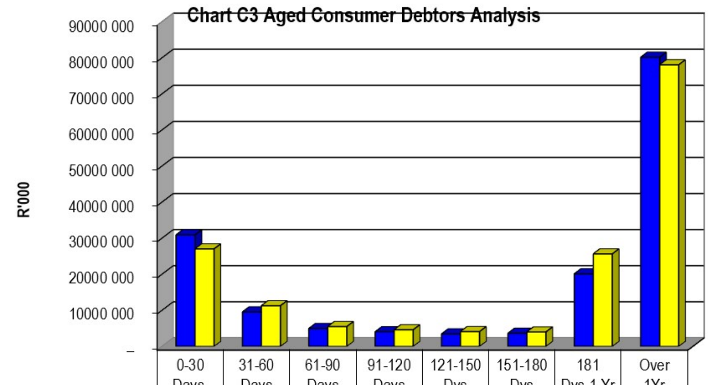
2 Part 2: Supporting Documentation

2.1 Debtors' Analysis

Table 12: SC2 Aged Debtors

WC012 Cederberg - Supporting Table SC2 Monthly Budget Statement - aged debtors - M01 July													
Description		Budget Year 2026/27											
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	3 023	1 002	708	705	544	721	3 191	13 242	23 136	18 403		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	13 788	3 676	970	587	425	434	1 888	6 705	28 474	10 039		
Receivables from Non-exchange Transactions - Property Rates	1400	12 349	2 296	1 436	1 184	1 047	957	6 007	26 530	51 804	35 724		
Receivables from Exchange Transactions - Waste Water Management	1500	1 924	777	509	412	350	387	2 151	10 711	17 221	14 011		
Receivables from Exchange Transactions - Waste Management	1600	1 835	696	459	359	313	339	1 769	6 494	12 264	9 274		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	192	–	–	–	–	–	65	258	65		
Interest on Arrear Debtor Accounts	1810	883	854	831	789	773	790	5 016	15 980	25 917	23 348		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(2 872)	66	49	31	15	15	102	428	(2 166)	591		
Total By Income Source	**2000**	**30 931**	**9 559**	**4 961**	**4 069**	**3 466**	**3 643**	**20 124**	**80 155**	**156 907**	**111 456**	**–**	**–**
2025/26 - totals only		27 032	11 284	5 509	4 609	4 108	4 006	25 649	78 062	160 257	**116 434**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 436	992	493	461	461	394	1 917	4 572	12 726	7 805		
Commercial	2300	16 664	3 382	1 286	862	664	714	4 444	18 621	46 637	25 305		
Households	2400	10 831	5 185	3 181	2 746	2 340	2 535	13 763	56 962	97 544	78 347		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**30 931**	**9 559**	**4 961**	**4 069**	**3 466**	**3 643**	**20 124**	**80 155**	**156 907**	**111 456**	**–**	**–**

The outstanding debtors' amount to R 156.907 million for July 2026. A total of R107.387 million is over 120 days. When analyzing the outstanding debt per customer group, R 97.544 million (62.17%) of the outstanding amounts are owed by Households which is the biggest out of the categories followed by Commercial, R 46.637 million (29.72%) then Organs of State R 12.726 million (8.11%). 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.



	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2026/27	30931 050	9559 010	4961 022	4068 622	3465 800	3642 916	20123 955	80154 915
2025/26	27031 781	11283 502	5508 509	4608 737	4107 656	4005 996	25649 005	78062 152

Figure 8: Chart C3 Aged Debtors Analysis

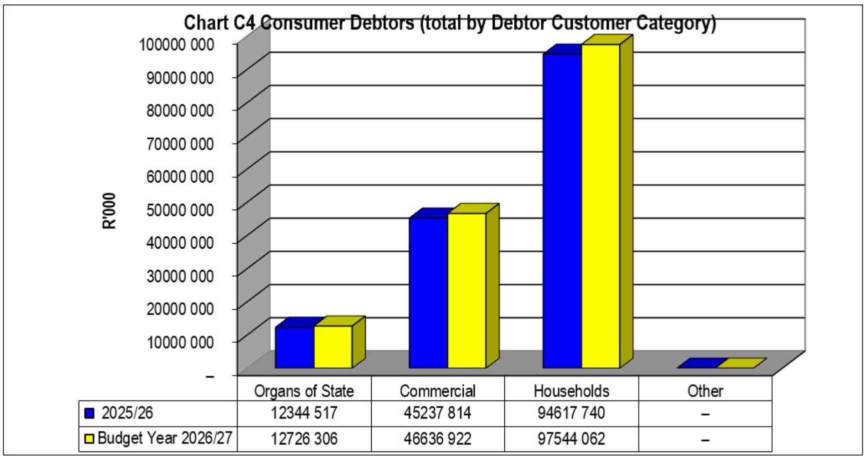


Figure 9: Chart C4 Consumer Debtors by Debtor Customer Category

2.2 Creditors' Analysis

Table 13: SC4 Aged Creditors

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	7 573	–	–	–	–	–	–	–	7 573	18 116
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	85	–	–	–	–	–	–	85	115
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	1 462	–	–	–	–	–	4 174	5 636	5 197
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	7 573	1 547	–	–	–	–	–	4 174	13 295	23 429

The Municipality's outstanding creditors at the end of July 2026 amounted to R 13.295 million. This is mainly due to the current Eskom account. The outstanding amounts due to Eskom have been accounted for under current liabilities. The municipality participated in the Municipal Debt Relief per Circular 124 and was monitored monthly. The other outstanding invoices are currently under dispute and will be paid on resolution.

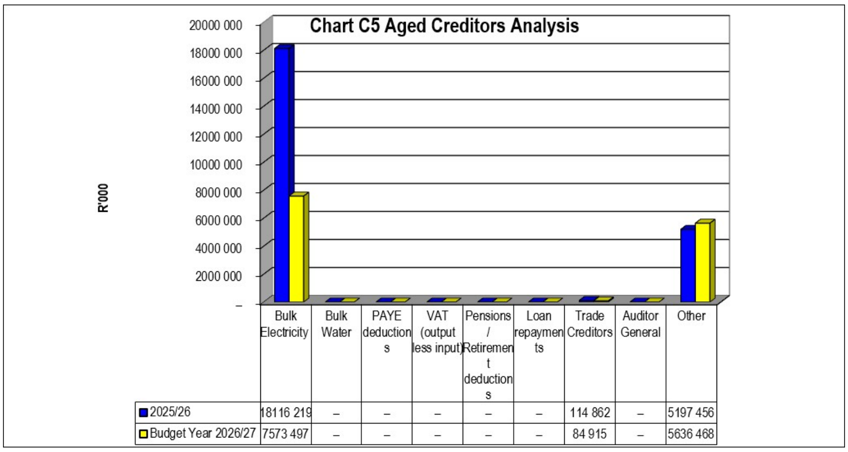


Figure 10: Chart C5 Aged Creditors Analysis

2.3 Investment Portfolio Analysis

Table 14: SC16 Investment Portfolio

WC012 Cederberg - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M01 July

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%				229	1	–	–	230
Standard Bank 32 Day Call Account		Yrs	Call Investment	No	Variable	7.00%				137	1	–	–	138
Standard Bank Money Market Call Account (48 hr)		Yrs	Call Investment	No	Variable	7.65%				125 977	925	–	30 000	156 903
														–
														–
														–
														–
Municipality sub-total										126 344	927	–	30 000	157 271
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									126 344	927	–	30 000	157 271

The Municipality has Call Investment accounts with a balance of R 157.271 million at the end of July 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.

Table 15: SC17 Borrowings

WC012 Cederberg - Supporting Schedule SC17 Monthly Budget Statement - Borrowings - M01 July

Borrowing - Categorised by type R thousands	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Borrowings										
Annuity and Bullet Loans										
Total Annuity and Bullet Loans		-	-	-	-	-	-	-		-
Bankers Acceptance Certificate										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-		-
Derivative Financial Liability										
Total Derivative Financial Liability		-	-	-	-	-	-	-		-
Finance Lease Liability										
Total Finance Lease Liability		-	-	-	-	-	-	-		-
Government Loans		-	-	-	-	-	-	–		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Local Registered Stock										
Banks		-	-	-	-	-	-	–		-
Total Registered Stock		-	-	-	-	-	-	-		-
Marketable Bonds										
Total Marketable Bonds		-	-	-	-	-	-	-		-
Non-annuity Loans										
Total Non-annuity Loans		-	-	-	-	-	-	-		-
Non-marketable Bonds										
Total Non-marketable Bonds		-	-	-	-	-	-	-		-
PPP Liabilities										
Total PPP Liabilities		-	-	-	-	-	-	-		-
Securities										
Total Securities		-	-	-	-	-	-	-		-
Interest Rate Swaps		-	-	-	-	-	-			-
Total Borrowings	1	-	-	-	-	-	-	-		-

2.5 Allocation and grant receipts and expenditure

Table 16: SC18 Transfers and Grant Receipts

WC012 Cederberg - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M01 July										
Description	Ref	2025/26	Budget Year 2026/27							
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										
National Government										
Monetary Allocations								–		
EPWP Incentive		1 533	1 452	1 452	–	–	–	–		1 452
Finance Management		2 000	2 100	2 100	–	–	–	–		2 100
Integrated National Electrification Grant (VAT)		9 043	2 122	2 122	–	–	–	–		2 122
Local Government Equitable Share		75 765	79 368	79 368	33 070	33 070	33 070	–		79 368
Municipal Infrastructure Grant (PMU)		913	922	922	–	–	–	–		922
Municipal Infrastructure Grant (VAT)		2 263	2 285	2 285	–	–	–	–		2 285
Water Services Infrastructure Grant (VAT)		–	1 565	1 565	–	–	–	–		1 565
Municipal Disaster Response Grant (VAT)		–	–	–	–	–	–	–		–
Total Monetary Allocations		91 518	89 814	89 814	33 070	33 070	33 070	–		89 814
Total Operating/National Government		91 518	89 814	89 814	33 070	33 070	33 070	–		89 814
Provincial Government								–		
Monetary Allocations								–		
CDW Support		151	157	157	–	–	–	–		157
Financial Management Capability Grant		2 500	–	–	–	–	–	–		–
Fire Services Capacity Building Grant (VAT)		130	157	157	–	–	–	–		157
Human Settlement Development Grant (OPEX)		1 339	2 232	2 232	–	–	–	–		2 232
Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)		2 259	3 259	3 259	–	–	–	–		3 259
Library Services: MRFG		6 477	7 156	7 156	–	–	–	–		7 156
Municipal Interventions Grant (VAT)		745	–	–	–	–	–	–		–
Municipal Water Resilience Grant (VAT)		913	489	489	–	–	–	–		489
Road Maintenance (Proclaimed)		1 260	175	175	–	–	–	–		175
Thusong Service Centre (Sustainability Operational Support)		200	196	196	–	–	–	–		196
Development of Sport and Recreation Facilities Grant (VAT)		–	94	94	–	–	–	–		94
Total Monetary Allocations		15 974	13 914	13 914	-	-	-	–		13 914
Total Operating/Provincial Government		15 974	13 914	13 914	-	-	-	–		13 914
District Municipalities										
Monetary Allocations										
None		–	–	–	–	–	–	–		–
Total Monetary Allocations		-	-	-	-	-	-	–		-
Allocations In-kind								–		
None		–	–	–	–	–	–	–		–
Total Allocations In-kind		-	-	-	-	-	-	–		-
Total Operating/District Municipalities		-	-	-	-	-	-	–		-
Other Grant Providers								–		
Monetary Allocations								–		
None		–	–	–	–	–	–	–		–
Total Monetary Allocations		-	-	-	-	-	-	–		-
Allocations In-kind										
None		–	–	–	–	–	–			–
Total Allocations In-kind		-	-	-	-	-	-	–		-
Total Operating/Other Grant Providers		-	-	-	-	-	-	–		-
Total Operating	5	107 492	103 728	103 728	33 070	33 070	33 070			103 728
Capital										
National Government										
Monetary Allocations										
Municipal Infrastructure Grant (MIG)		15 087	15 234	15 234	2 120	2 120	2 120			15 234
Water Services Infrastructure Grant		–	10 435	10 435	100	100	100			10 435
Municipal Disaster Response Grant		–	–	–	–	–	–			–
Total Monetary Allocations		15 087	25 669	25 669	2 220	2 220	2 220			25 669
Total Capital/National Government		15 087	25 669	25 669	2 220	2 220	2 220			25 669
Provincial Government										
Monetary Allocations										
Fire Services Capacity Building Grant		870	1 043	1 043	–	–	–			1 043
Human Settlement Development Grant (CAPEX)		5 039	–	–	–	–	–			–
Informal Settlements Upgrading Partnership Grant (ISUPG) (CAPEX)		–	49 000	49 000	–	–	–			49 000
Municipal Water Resilience Grant		4 087	3 261	3 261	–	–	–			3 261
Development of Sport and Recreation Facilities Grant		–	623	623	–	–	–			623
Financial Management Capability Grant		–	–	–	–	–	–			–
Total Monetary Allocations		9 996	53 928	53 928	-	-	-			53 928

Allocations In-kind									
None		–	–	–	–	–	–		–
Total Allocations In-kind		-	-	-	-	-	-		-
Total Capital/Provincial Government		9 996	53 928	53 928	-	-	-		53 928
District Municipalities									
Monetary Allocations									
None		–	–	–	–	–	–		–
Total Monetary Allocations		-	-	-	-	-	-		-
Allocations In-kind									
None		–	–	–	–	–	–		–
Total Allocations In-kind		-	-	-	-	-	-		-
Total Capital/District Municipalities		-	-	-	-	-	-		-
Other Grant Providers									
Monetary Allocations									
None		–	–	–	–	–	–		–
Total Monetary Allocations		-	-	-	-	-	-		-
Allocations In-kind									
None		–	–	–	–	–	–		–
Total Allocations In-kind		-	-	-	-	-	-		-
Total Capital/Other Grant Providers		-	-	-	-	-	-		-
Total Capital	5	25 083	79 596	79 596	2 220	2 220	2 220		79 596
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		132 575	183 325	183 325	35 290	35 290	35 290		183 325

Table 17: SC7 Transfers and Grant Expenditure

WC012 Cederberg - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M01 July										
		2025/26	Budget Year 2026/27							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
EPWP Incentive		1 533	1 452	1 452	155	155	–	155	#DIV/0!	1 452
Finance Management		1 492	2 100	2 100	44	44	47	(4)	-7.7%	2 100
Integrated National Electrification Grant (VAT)		8 985	2 122	2 122	–	–	–	–		2 122
Local Government Equitable Share		75 765	79 368	79 368	33 070	33 070	33 430	(360)	-1.1%	79 368
Municipal Infrastructure Grant (PMU)		913	922	922	144	144	38	106	276.8%	922
Municipal Infrastructure Grant (VAT)		2 081	2 285	2 285	–	–	–	–		2 285
Water Services Infrastructure Grant (VAT)		436	1 565	1 565	–	–	–	–		1 565
Municipal Disaster Response Grant (VAT)		941	–	–	–	–	–	–		–
Total Monetary Allocations		**92 146**	**89 814**	**89 814**	**33 412**	**33 412**	**33 515**	**(103)**	-0.3%	**89 814**
Total National Government		**92 146**	**89 814**	**89 814**	**33 412**	**33 412**	**33 515**	**(103)**	-0.3%	**89 814**
Provincial Government								–		
Monetary Allocations								–		
CDW Support		101	157	157	–	–	–	–		157
Financial Management Capability Grant		–	–	–	–	–	–	–		–
Fire Services Capacity Building Grant (VAT)		130	157	157	–	–	13	(13)	-100.0%	157
Human Settlement Development Grant (OPEX)		756	2 232	2 232	–	–	–	–		2 232
Informal Settlements Upgrading Partnership Grant (ISUPG) (OPEX)		1 853	3 259	3 259	–	–	272	(272)	-100.0%	3 259
Library Services: MRFG		5 945	7 156	7 156	558	558	579	(20)	-3.5%	7 156
Municipal Interventions Grant (VAT)		306	–	–	–	–	–	–		–
Municipal Water Resilience Grant (VAT)		570	489	489	–	–	19	(19)	-100.0%	489
Road Maintenance (Proclaimed)		722	175	175	–	–	15	(15)	-100.0%	175
Thusong Service Centre (Sustainability Operational Support)		–	196	196	–	–	–	–		196
Development of Sport and Recreation Facilities Grant (VAT)		–	94	94	–	–	8	(8)	-100.0%	94
								–		
Total Monetary Allocations		**10 384**	**13 914**	**13 914**	**558**	**558**	**905**	(346)	-38.3%	**13 914**
Total Provincial Government		**10 384**	**13 914**	**13 914**	**558**	**558**	**905**	**(346)**	**-38.3%**	**13 914**
District Municipalities										
Monetary Allocations										
None		–	–	–	–	–	–	–		–
								–		
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind								–		
National Treasury		6 623	–	–	–	–	–	–		–
								–		
Total Allocations In-kind		**6 623**	-	-	-	-	-	-		-
Total Operating/District Municipalities		**6 623**	-	-	-	-	-	-		-
Other Grant Providers										
Monetary Allocations										
None		–	–	–	–	–	–	–		–
								–		
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
None		–	–	–	–	–	–	–		–
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants		**109 154**	**103 728**	**103 728**	**33 970**	**33 970**	**34 420**	**(450)**	**(0)**	**103 728**
Capital										
National Government										
Monetary Allocations										
Municipal Infrastructure Grant (MIG)		15 087	15 234	15 234	–	–	–	–		15 234
Water Services Infrastructure Grant		3 060	10 435	10 435	–	–	–	–		10 435
Municipal Disaster Response Grant		3 868	–	–	–	–	–	–		–
								–		
Total Monetary Allocations		**22 015**	**25 669**	**25 669**	-	-	-	-		**25 669**
Total National Government		**22 015**	**25 669**	**25 669**	-	-	-	-		**25 669**
Provincial Government										
Monetary Allocations										
Fire Services Capacity Building Grant		870	1 043	1 043	–	–	87	(87)	-100.0%	1 043
Human Settlement Development Grant (CAPEX)		5 039	–	–	–	–	–			–
Informal Settlements Upgrading Partnership Grant (ISUPG) (CAPEX)		–	49 000	49 000	–	–	–			49 000
Municipal Water Resilience Grant		2 268	3 261	3 261	–	–	127			3 261
Development of Sport and Recreation Facilities Grant		–	623	623	–	–	52			623
								–		
Total Monetary Allocations		**8 176**	**53 928**	**53 928**	-	-	**266**	**(87)**		**53 928**
Total Provincial Government		**8 176**	**53 928**	**53 928**	-	-	**266**	**(87)**		**53 928**

<u>District Municipalities</u>										
Monetary Allocations										
None		–	–	–	–	–	–	– –		–
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
None								– –		–
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Capital/District Municipalities		-	-	-	-	-	-	-		-
<u>Other Grant Providers</u>										
Monetary Allocations										
None								– –		–
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
None								–		–
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		30 192	79 596	79 596	-	-	266	(87)		79 596
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		139 346	183 325	183 325	33 970	33 970	34 686	(537)		183 325

Table 18: SC20 Reconciliation of Transfers, Grants Receipts and Unspent Funds

WC012 Cederberg - Supporting Schedule SC20 Monthly Budget Statement - Reconciliation of Transfers,Grants Receipts & Unspent Funds - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year			–	–	–	1 044	1 044	–		–
Repayment of grants			–	–	–	–	–	–		–
Current year receipts		91 518	89 814	89 814	33 070	33 070	33 070	–		89 814
Conditions met - transferred to revenue		**90 474**	**89 814**	**89 814**	**33 070**	**33 268**	**33 268**	**–**		**89 814**
Conditions still to be met - transferred to liabilities		1 044	–	–	–	846	846	–		–
Provincial Government:										
Balance unspent at beginning of the year			–	–	–	3 478	3 478	–		–
Repayment of grants			–	–		(315)	(315)			–
Current year receipts		15 974	13 914	13 914	–	–	–	–		13 914
Conditions met - transferred to revenue		**12 497**	**13 914**	**13 914**	**–**	**244**	**244**	–		**13 914**
Conditions still to be met - transferred to liabilities		3 478	–	–	–	2 919	2 919	**–**		–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Current year receipts		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–		–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Current year receipts		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–		–
Total operating transfers and grants revenue		**102 971**	**103 728**	**103 728**	**33 070**	**33 512**	**33 512**	**–**		**103 728**
Total operating transfers and grants - CTBM	2	**4 521**	**–**	**–**	**–**	**3 765**	**3 765**	**–**		**–**
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year			–	–		399	399	–		–
Repayment of grants			–	–		(1 381)	(1 381)			–
Current year receipts		15 087	25 669	25 669	2 220	2 220	2 220	–		25 669
Conditions met - transferred to revenue		**14 688**	**25 669**	**25 669**	**2 220**	**(1 237)**	**(1 237)**	**–**		**25 669**
Conditions still to be met - transferred to liabilities		399	–	–	–	2 475	2 475	–		–
Provincial Government:										
Balance unspent at beginning of the year			–	–		3 889	3 889	–		–
Repayment of grants			–	–		(11)	(11)			–
Current year receipts		9 996	53 928	53 928	–	–	–	–		53 928
Conditions met - transferred to revenue		**6 106**	**53 928**	**53 928**	**–**	**(11)**	**(11)**	–		**53 928**
Conditions still to be met - transferred to liabilities		3 889	–	–	–	3 889	3 889	–		–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Current year receipts		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–		–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Current year receipts		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–		–
Total capital transfers and grants revenue		**20 794**	**79 596**	**79 596**	**2 220**	**(1 248)**	**(1 248)**	**–**		**79 596**
Total capital transfers and grants - CTBM	2	**4 288**	**–**	**–**	**–**	**6 365**	**6 365**	**–**		**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**123 765**	**183 325**	**183 325**	**35 290**	**32 263**	**32 263**	**–**		**183 325**
TOTAL TRANSFERS AND GRANTS - CTBM		**8 810**	**–**	**–**	**–**	**10 130**	**10 130**	**–**		**–**

Table 19: SC21 Transfers and Grants Made by the Municipality

WC012 Cederberg - Supporting Schedule SC21 Monthly Budget Statement - Transfers and Grants made by the Municipality - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Monetary Transfers to other municipalities										
District Municipalities	1	–	–	–	–	–	–	–		–
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–		–
Monetary Transfers to Entities/Other External Mechanisms										
Municipal Entities	2	–	–	–	–	–	–	–		–
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–		–
Monetary Transfers to other Organs of State										
Departmental Agencies and Accounts	3	–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
Total Monetary Transfers To Other Organs Of State:		–	–	–	–	–	–	–		–
Monetary Transfers to Organisations										
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Non-Profit Institutions		10	500	500	–	–	–	–		500
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Total Monetary Transfers To Organisations		10	500	500	–	–	–	–		500
Monetary Transfers to Groups of Individuals										
Households		74	300	300	3	3	4	(1)	-27.2%	300
Total Monetary Transfers To Groups Of Individuals:		74	300	300	3	3	4	(1)	-27.2%	300
TOTAL Monetary TRANSFERS AND GRANTS	6	83	800	800	3	3	4	(1)	-27.2%	800
In-Kind Transfers to other municipalities										
District Municipalities	1	–	–	–	–	–	–	–		–
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–		–
In-Kind Transfers to Entities/Other External Mechanisms										
Municipal Entities	2	–	–	–	–	–	–	–		–
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–		–
In-Kind Transfers to other Organs of State										
Departmental Agencies and Accounts	3	–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–		–
In-Kind Grants to Organisations										
Foreign Government and International Organisations	4	–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–		–
Groups of Individuals										
Households	5	47	50	50	–	–	–	–		50
Total In-Kind Grants To Groups Of Individuals:								–		
TOTAL In-Kind TRANSFERS AND GRANTS		47	50	50	–	–	–	–		50
TOTAL TRANSFERS AND GRANTS		47	50	50	–	–	–	–		50
References	6	130	850	850	3	3	4	(1)	-27.2%	850

2.6 Councilor and board member allowances and employee benefits

Table 20: SC22 Councilor and Staff Benefits

WC012 Cederberg - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration R thousands	Ref	2025/26 Audited Outcome	Budget Year 2026/27 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)										
Allowances and Service Related Benefits										
Basic Salary		–	–	–	–	–	–	–		–
Cell phone Allowance		461	503	503	40	40	35	5	14%	503
Housing Allowance		–	–	–	–	–	–	–		–
In-kind Benefits		–	–	–	–	–	–	–		–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		480	258	258	20	20	29	(9)	-32%	258
Office-bearer Allowance		5 332	5 804	5 804	472	472	442	30	7%	5 804
Out of pocket Expenses		–	–	–	–	–	–	–		–
Travelling Allowance		–	–	–	–	–	–	–		–
Use of Personal Facilities		–	–	–	–	–	–	–		–
Total Allowances and Service Related Benefits		**6 273**	**6 566**	**6 566**	**531**	**531**	**506**	**26**	5%	**6 566**
Social Contributions										
Medial Aid Benefits		139	150	150	12	12	8	5	60%	150
Pension Fund Contributions		122	131	131	15	15	8	8	99%	131
Total Social Contributions		**261**	**281**	**281**	**27**	**27**	**15**	**12**	80%	**281**
Total Councillors		**6 534**	**6 847**	**6 847**	**559**	**559**	**521**	**38**	7%	**6 847**
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		4 856	7 124	7 124	446	446	474	(28)	-6%	7 124
Bonuses		–	–	–	–	–	–	–		–
Allowance								–		
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	331	150	150	20	20	8	12	162%	150
Housing Benefits	3	–	–	–	–	–	–	–		–
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	368	431	431	21	21	13	8	57%	431
Voluntary Work		–	–	–	–	–	–			–
Total Allowance		**699**	**581**	**581**	**41**	**41**	**21**	**20**	94%	**581**
Service Related Benefits										
Acting	3	–	–	–	–	–	–	–		–
Bonus	3	–	509	509	–	–	22	(22)	-100%	509
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	–	–	–	–	–	–	–		–
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Scarcity	3	–	–	–	–	–	–	–		–
Standby Allowance	3	–	–	–	–	–	–	–		–
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
Leave gratuity		–	–	–	–	–	–	–		–
Long Term Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		**-**	**509**	**509**	**-**	**-**	**22**	**(22)**	-100%	**509**
Total Salaries and Allowances		**5 555**	**8 214**	**8 214**	**487**	**487**	**517**	**(31)**	-6%	**8 214**
Social Contributions										
Bargaining Council		0	1	1	0	0	0	(0)	-36%	1
Group Life Insurance		14	27	27	2	2	2	(0)	-7%	27
Medical		55	96	96	5	5	5	(0)	-2%	96
Pension		130	172	172	14	14	7	7	94%	172
Unemployment Insurance		6	11	11	1	1	1	(0)	-7%	11
Total Social Contributions		**205**	**307**	**307**	**21**	**21**	**15**	**6**	43%	**307**
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–		–
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**5 761**	**8 521**	**8 521**	**508**	**508**	**532**	**(24)**	-5%	**8 521**

Other Municipal Staff										
Salaries and Allowances										
Basic Salary		93 413	108 951	108 951	8 037	8 037	8 291	(255)	-3%	108 951
Bonuses		7 415	8 668	8 668	20	20	105	(85)	-81%	8 668
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	351	359	359	29	29	30	(2)	-6%	359
Housing Benefits	3	318	301	301	26	26	17	9	53%	301
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	6 907	8 434	8 434	599	599	668	(69)	-10%	8 434
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		**7 576**	**9 095**	**9 095**	**654**	**654**	**715**	**(62)**	-9%	**9 095**
Service Related Benefits										
Acting	3	585	527	527	37	37	44	(7)	-16%	527
Bonus	3	–	–	–	–	–	–	–		–
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	1 517	2 033	2 033	129	129	129	–		2 033
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		563	620	620	52	52	52	–		620
Overtime		6 980	7 351	7 351	754	754	611	143	23%	7 351
Scarcity	3	484	550	550	35	35	43	(9)	-20%	550
Standby Allowance	3	4 723	5 556	5 556	372	372	418	(46)	-11%	5 556
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
Leave gratuity		–	–	–	–	–	–	–		–
Long Term Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		**14 851**	**16 636**	**16 636**	**1 379**	**1 379**	**1 298**	**81**	6%	**16 636**
Total Salaries and Allowances		**123 255**	**143 350**	**143 350**	**10 090**	**10 090**	**10 409**	**(320)**	-3%	**143 350**
Social Contributions										
Bargaining Council		49	60	60	4	4	5	(0)	-10%	60
Group Life Insurance		2 081	2 509	2 509	186	186	190	(4)	-2%	2 509
Medical		5 722	6 659	6 659	689	689	499	189	38%	6 659
Pension		15 086	18 141	18 141	1 353	1 353	1 381	(28)	-2%	18 141
Unemployment Insurance		709	833	833	59	59	66	(7)	-10%	833
Total Social Contributions		**23 647**	**28 202**	**28 202**	**2 291**	**2 291**	**2 141**	**150**	7%	**28 202**
Post-retirement Benefit	6									
Medical		1 718	1 909	1 909	216	216	216	–		1 909
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		**1 718**	**1 909**	**1 909**	**216**	**216**	**216**	**-**		**1 909**
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**148 620**	**173 461**	**173 461**	**12 597**	**12 597**	**12 766**	**(170)**		**173 461**
% increase	4									
Total Parent Municipality		**160 915**	**188 829**	**188 829**	**13 663**	**13 663**	**13 819**	**(156)**	-1%	**188 829**
TOTAL SALARY, ALLOWANCES & BENEFITS		**160 915**	**188 829**	**188 829**	**13 663**	**13 663**	**13 819**	**(156)**		**188 829**
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	**154 381**	**181 982**	**181 982**	**13 104**	**13 104**	**13 298**	**(194)**		**181 982**

Table 21: SC23 Summary Salaries, allowances and benefits (Councilors, Senior Managers and Board Members of Municipal Entities)

WC012 Cederberg - Supporting Schedule SC23 Monthly Budget Statement - Summary salaries, allowances and benefits(Councillors, Senior Managers and Board Members of Entities) - M01 July								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	Budget Year 2026/27						
R thousands		Salary	Contributions	Allowances	Service Related Benefits	Bonuses	Total Package
Councillors	3						
Speaker	4	57 149	10 848	3 600	–		71 597
Chief Whip		–	–	–	–		–
Executive Mayor		75 162	–	–	–		75 162
Deputy Executive Mayor		58 133	–	7 200	–		65 333
Executive Committee		127 751	–	27 200	–		154 951
Total for all other councillors		153 539	16 471	21 600	–		191 611
Section 79 committee chairperson		–	–	–	–		
Total Councillors	8	**471 733**	**27 320**	**59 600**	**–**	**–**	**558 653**
Senior Managers of the Municipality	5						
Municipal Manager (MM)		151 706	–	9 500	–	–	161 206
Chief Finance Officer		102 296	7 271	13 013	–	–	122 580
Director Community Development Services		94 402	11 294	17 776	–	–	123 472
Director Engineering Services		–	177	–	–	–	177
Director Corporate Services		97 595	–	2 500	–	–	100 095
							–
Total Senior Managers of the Municipality	8,10	**445 998**	**18 742**	**42 790**	**–**	**–**	**507 530**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**917 732**	**46 061**	**102 390**	**–**	**–**	**1 066 182**

2.7 Capital program performance

Table 22: SC12 Capital Expenditure Trend

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
	2025/26	Budget Year 2026/27							
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	–	–	513	2 591	2 591	513	(2 078)	-405.5%	2%
August	152	–	513	–		1 025	–		
September	1 856	2 030	2 543	–		3 568	–		
October	4 428	9 189	9 702	–		13 269	–		
November	4 628	13 527	13 240	–		26 509	–		
December	2 706	10 198	10 511	–		37 020	–		
January	609	14 046	10 827	–		47 847	–		
February	780	12 928	10 940	–		58 787	–		
March	6 836	14 800	13 313	–		72 099	–		
April	1 591	10 820	10 333	–		82 432	–		
May	4 041	9 550	7 363	–		89 794	–		
June	51 811	13 579	20 873	–		110 667	–		
Total Capital expenditure	**79 438**	**110 667**	**110 667**	**2 591**					

The Municipality has a capital budget of R 110.667 million. Expenditure of R 2.591 million has been incurred to date. As it is the beginning of the financial year, most of the projects are in planning and procurement stage.

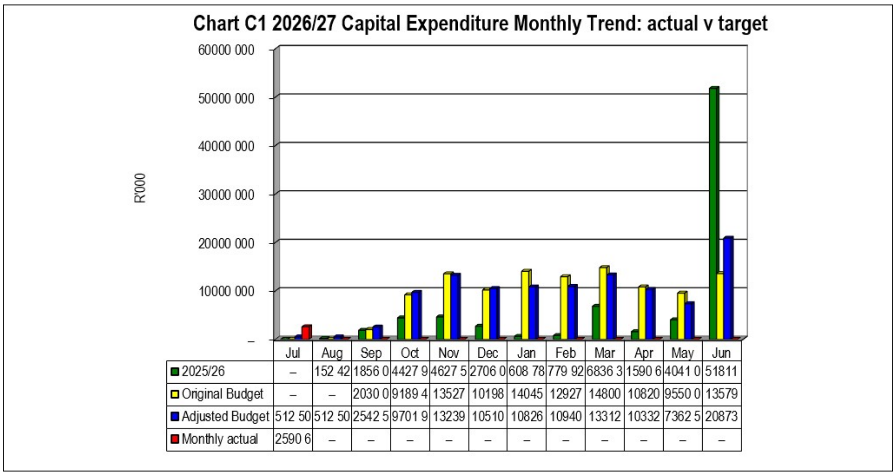


Figure 11: Chart C1 Capital Expenditure Monthly Trend (Actual vs Target)

Table 23: 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 - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
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 new assets by Asset Class/Sub-class										
Infrastructure		41 531	74 856	74 856	2 591	2 591	33	(2 557)	-7672.1%	74 856
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		29 807	400	400	–	–	33	33	100.0%	400
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		29 807	400	400	–	–	33	33	100.0%	400
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		5 645	54 911	54 911	–	–	–	–		54 911
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		1 196	1 739	1 739	–	–	–	–		1 739
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	2 172	2 172	–	–	–	–		2 172
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		4 449	51 000	51 000	–	–	–	–		51 000
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		5 022	10 585	10 585	–	–	–	–		10 585
Pump Station		–	150	150	–	–	–	–		150
Reticulation		1 962	–	–	–	–	–	–		–
Waste Water Treatment Works		3 060	10 435	10 435	–	–	–	–		10 435
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		1 057	8 960	8 960	2 591	2 591	–	(2 591)	#DIV/0!	8 960
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		66	4 000	4 000	2 591	2 591	–	(2 591)	#DIV/0!	4 000
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		991	4 960	4 960	–	–	–	–		4 960
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		**7 478**	**3 500**	**3 500**	**–**	**–**	**292**	**292**	**100.0%**	**3 500**
Community Facilities		7 478	3 500	3 500	–	–	292	292	**100.0%**	3 500
Halls		7 478	3 500	3 500	–	–	292	292	100.0%	3 500
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		**115**	**990**	**990**	**–**	**–**	**79**	**79**	100.0%	**990**
Computer Equipment		115	990	990	–	–	79	79	100.0%	990
Furniture and Office Equipment		**288**	**1 145**	**1 145**	**–**	**–**	**4**	**4**	100.0%	**1 145**
Furniture and Office Equipment		288	1 145	1 145	–	–	4	4	100.0%	1 145
Machinery and Equipment		**2 456**	**3 556**	**3 556**	**–**	**–**	**–**	**–**		**3 556**
Machinery and Equipment		2 456	3 556	3 556	–	–	–	–		3 556
Transport Assets		**1 702**	**3 473**	**3 473**	**–**	**–**	**42**	**42**	100.0%	**3 473**
Transport Assets		1 702	3 473	3 473	–	–	42	42	100.0%	3 473
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	**53 570**	**87 520**	**87 520**	**2 591**	**2 591**	**450**	**(2 141)**	**-475.7%**	**87 520**

Table 24: 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 - M01										
Description	Ref	2025/26	Budget Year 2026/27							
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 A…		s/Sub-class								
Infrastructure		**5 026**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		5 026	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		3 217	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		1 809	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
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		**1 243**	**1 923**	**1 923**	**–**	**–**	**21**	**21**	**100.0%**	**1 923**
Community Facilities		1 243	700	700	–	–	21	21	**100.0%**	700
Halls		–	450	450	–	–	–	–		450
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		1 243	250	250	–	–	21	21	100.0%	250
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	1 223	1 223	–	–	–	–		1 223
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	1 223	1 223	–	–	–	–		1 223
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**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Operational Buildings		450	–	–	–	–	–	–		–
Municipal Offices		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	**6 719**	**1 923**	**1 923**	**–**	**–**	**21**	**21**	100.0%	**1 923**

Table 25: 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 - M01 July										
		2025/26	Budget Year 2026/27							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**20 716**	**23 597**	**23 597**	**1 033**	**1 033**	**1 147**	114	**9.9%**	**23 597**
Roads Infrastructure		10 814	12 638	12 638	650	650	639	(11)	-1.7%	12 638
Roads		8 211	9 533	9 533	643	643	634	(10)	-1.5%	9 533
Road Structures		2 602	3 105	3 105	6	6	5	(1)	-20.3%	3 105
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		291	240	240	–	–	9	9	100.0%	240
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		80	240	240	–	–	9	9	100.0%	240
Attenuation		210	–	–	–	–	–	–		–
Electrical Infrastructure		1 823	2 161	2 161	34	34	53	19	35.8%	2 161
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		1 823	2 161	2 161	34	34	53	19	35.8%	2 161
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		1 208	1 275	1 275	2	2	33	31	95.1%	1 275
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		265	365	365	–	–	14	14	100.0%	365
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		943	910	910	2	2	19	17	91.4%	910
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		6 352	6 684	6 684	346	346	387	41	10.7%	6 684
Pump Station		–	–	–	–	–	–	–		–
Reticulation		5 944	6 242	6 242	346	346	374	28	7.6%	6 242
Waste Water Treatment Works		409	442	442	–	–	13	13	100.0%	442
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		228	600	600	2	2	26	24	92.5%	600
Landfill Sites		228	600	600	2	2	26	24	92.5%	600
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		**8 587**	**11 980**	**11 980**	**707**	**707**	**771**	**64**	**8.3%**	**11 980**
Community Facilities		6 988	9 293	9 293	624	624	638	14	**2.2%**	9 293
Halls		827	1 858	1 858	77	77	122	45	36.9%	1 858
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	210	210	–	–	18	18	100.0%	210
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		6 161	7 225	7 225	547	547	498	(49)	-9.8%	7 225
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		1 599	2 687	2 687	82	82	132	50	**37.7%**	2 687
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		1 599	2 687	2 687	82	82	132	50	37.7%	2 687
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		**211**	**1 097**	**1 097**	**–**	**–**	**11**	**11**	**100.0%**	**1 097**
Operational Buildings		211	1 097	1 097	–	–	11	11	**100.0%**	1 097
Municipal Offices		211	1 097	1 097	–	–	11	11	100.0%	1 097
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		55	221	221	–	–	1	1	100.0%	221
Computer Equipment		55	221	221	–	–	1	1	100.0%	221
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		111	246	246	–	–	19	19	100.0%	246
Machinery and Equipment		111	246	246	–	–	19	19	100.0%	246
Transport Assets		6 452	6 573	6 573	110	110	367	257	70.0%	6 573
Transport Assets		6 452	6 573	6 573	110	110	367	257	70.0%	6 573
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	**36 132**	**43 715**	**43 715**	**1 850**	**1 850**	**2 315**	**465**	**20.1%**	**43 715**

Table 26: SC13d Depreciation by Asset Class

WC012 Cederberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July										
		2025/26	Budget Year 2026/27							
Description R thousands	Ref 1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		7 2	31 3	31 3	2 3	2 3	2 3			31 3
Roads Infrastructure		–	5 559	5 559	476	476	476	–		5 559
Roads		–	5 559	5 559	476	476	476	–		5 559
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	657	657	46	46	46	–		657
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	657	657	46	46	46	–		657
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	4 168	4 168	533	533	533	–		4 168
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	4 168	4 168	533	533	533	–		4 168
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		2 983	9 420	9 420	538	538	538	–		9 420
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		2 983	3 000	3 000	–	–	–	–		3 000
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	6 420	6 420	538	538	538	–		6 420
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	7 648	7 648	635	635	635	–		7 648
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	7 648	7 648	635	635	635	–		7 648
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		4 262	3 921	3 921	152	152	152	–		3 921
Landfill Sites		4 262	2 820	2 820	60	60	60	–		2 820
Waste Transfer Stations		–	1 101	1 101	92	92	92	–		1 101
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		**–**	**961**	**961**	**80**	**80**	**80**	**–**		**961**
Community Facilities		–	192	192	16	16	16	–		192
Halls		–	75	75	6	6	6	–		75
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	72	72	6	6	6	–		72
Cemeteries/Crematoria		–	45	45	4	4	4	–		45
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	769	769	64	64	64	–		769
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	769	769	64	64	64	–		769
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		**–**	**49**	**49**	**4**	**4**	**4**	–		**49**
Revenue Generating		–	49	49	4	4	4	–		49
Improved Property		–	49	49	4	4	4	–		49
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**–**	**157**	**157**	**13**	**13**	**13**	**–**		**157**
Operational Buildings		–	157	157	13	13	13	–		157
Municipal Offices		–	157	157	13	13	13	–		157
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		**–**	**151**	**151**	**13**	**13**	**13**	**–**		**151**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	151	151	13	13	13	–		151
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	151	151	13	13	13	–		151
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–

Computer Equipment		–	355	355	25	25	25	–		355
Computer Equipment		–	355	355	25	25	25	–		355
Furniture and Office Equipment		–	801	801	64	64	64	–		801
Furniture and Office Equipment		–	801	801	64	64	64	–		801
Machinery and Equipment		–	1 611	1 611	117	117	117	–		1 611
Machinery and Equipment		–	1 611	1 611	117	117	117	–		1 611
Transport Assets		–	2 232	2 232	138	138	138	–		2 232
Transport Assets		–	2 232	2 232	138	138	138	–		2 232
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 Depreciation	1	**7 245**	**37 690**	**37 690**	**2 836**	**2 836**	**2 836**	**–**		**37 690**

Table 27: SC13e Expenditure on Repairs and Maintenance by Asset Class

WC012 Cederberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01										
		2025/26	Budget Year 2026/27							
Description R thousands	Ref 1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**18 707**	**20 024**	**20 024**	**–**	**–**	**42**	42	**100.0%**	**20 024**
Roads Infrastructure		14 244	15 874	15 874	–	–	–	–		15 874
Roads		14 244	15 874	15 874	–	–	–	–		15 874
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		375	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		375	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		2 011	1 500	1 500	–	–	–	–		1 500
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		2 011	1 500	1 500	–	–	–	–		1 500
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		1 589	150	150	–	–	–	–		150
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		1 072	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		518	150	150	–	–	–	–		150
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		488	2 000	2 000	–	–	–	–		2 000
Pump Station		–	–	–	–	–	–	–		–
Reticulation		488	2 000	2 000	–	–	–	–		2 000
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	500	500	–	–	42	42	**100.0%**	500
Landfill Sites		–	500	500	–	–	42	42	**100.0%**	500
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		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
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		**441**	**1 200**	**1 200**	**–**	**–**	**–**	**–**		**1 200**
Operational Buildings		441	1 200	1 200	–	–	–	–		1 200
Municipal Offices		441	1 200	1 200	–	–	–	–		1 200
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 upgrading of existing assets	1	**19 148**	**21 224**	**21 224**	**–**	**–**	**42**	**42**	**100.0%**	**21 224**

2.8 Material variances to the Service Delivery and Budget Implementation Plan

No material variances from SDBIP.

Table 28: SC5 Reconciliation of IDP, Strategic Objectives & Budget (Operational)

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M01 July

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousands				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of	SO1		253 619	312 657	312 657	16 865	16 865	18 868	(2 003)	**-10.6%**	312 657
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		62 402	68 710	68 710	4 337	4 337	4 183	154	**3.7%**	68 710
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and	SO3		45 858	51 556	51 556	2 626	2 626	4 764	(2 138)	**-44.9%**	51 556
Facilitate, expand and nurture sustainable economic growth and eradicate	Promotion of tourism, agriculture	SO4		3 438	3 161	3 161	280	280	227	53	**23.3%**	3 161
Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	Provide quality housing and ensure human dignity of our people	SO5		11 101	15 816	15 816	554	554	1 148	(594)	**-51.7%**	15 816
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		38 986	92 253	92 253	5 321	5 321	5 924	(603)	**-10.2%**	92 253
Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Provide training and capacity building	SO7		12 609	18 048	18 048	800	800	818	(18)	**-2.2%**	18 048
										–		
Allocations to other priorities			2							–		
Total Expenditure			1	**428 012**	**562 201**	**562 201**	**30 783**	**30 783**	**35 932**	**(5 150)**		**562 201**

Table 29: SC6 Reconciliation of IDP, Strategic Objectives & Budget (Capital)

WC012 Cederberg - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M01 July

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousands				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Improve and sustain basic service delivery and infrastructure development	Provision and maintenance of	SO1		68 690	51 265	51 265	2 591	2 591	96	2 495	**2603.3%**	51 265
Strive for financial viability and economic sustainability	Financial Viability and Sustainability	SO2		21	295	295	–	–	–	–		295
Promote Good Governance, Community Development & Public Participation	Provision of Democratic and	SO3		120	1 500	1 500	–	–	79	(79)	**-100.0%**	1 500
Facilitate, expand and nurture sustainable economic growth and eradicate	Promotion of tourism, agriculture	SO4		–	–	–	–	–	–	–		–
Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade	Provide quality housing and ensure human dignity of our people	SO5		33	49 080	49 080	–	–	–	–		49 080
Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	SO6		10 115	8 478	8 478	–	–	333	(333)	**-100.0%**	8 478
Develop and transform the institution to provide a people-centred human resources and administrative service to citizens, staff and Council	Provide training and capacity building	SO7		458	50	50	–	–	4	(4)	**-100.0%**	50
										–		
Allocations to other priorities		3								–		
Total Capital Expenditure			1	**79 438**	**110 667**	**110 667**	**2 591**	**2 591**	**513**	**2 078**		**110 667**

2.9 Other supporting documents

Table 30: SC1 Supporting detail to Monthly Budget Financial Performance

WC012 Cederberg - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M01 July										
		2025/26	Budget Year 2026/27							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		-	-	-	-	-	-	–		-
Availability Charges		25 319	27 812	27 812	779	779	3 219	(2 440)	-75.8%	27 812
Connection/Reconnection		205	265	265	111	111	7	104	1538.7%	265
Electricity Distribution Revenue for Services		-	-	-	-	-	-	–		-
Electricity Sales		148 957	163 783	163 783	16 600	16 600	16 525	75	0.5%	163 783
Joint Pole Usage		-	-	-	-	-	-	–		-
Meter Compliance Testing		0	1	1	-	-	-	–		1
Meter Reading Fees		-	-	-	-	-	-	–		-
Notice Revenues		-	-	-	-	-	-	–		-
Temporary Service Plant		-	-	-	-	-	-	–		-
Total Service charges - Electricity		**174 482**	**191 861**	**191 861**	**17 490**	**17 490**	**19 751**	**(2 261)**	**(0)**	**191 861**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	–		-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(3 308)	(6 348)	(6 348)	(212)	(212)	(243)	32	-12.9%	(6 348)
Net Service charges - Electricity		**171 174**	**185 513**	**185 513**	**17 278**	**17 278**	**19 507**	**(2 230)**		**185 513**
Service charges - Water	6									
Agricultural and Rural Water Service		-	-	-	-	-	-	–		-
Availability Charges		12 467	12 897	12 897	-	-	1 089	(1 089)	-100.0%	12 897
Connection/Disconnection		134	215	215	22	22	17	5	28.8%	215
Industrial Water		4	5	5	0	0	-	0	#DIV/0!	5
Meter Reading Fees		0	1	1	0	0	-	0	#DIV/0!	1
Sale		25 525	27 243	27 243	2 578	2 578	2 213	365	16.5%	27 243
Urban Higher Level Service		-	-	-	-	-	-	–		-
Total Service charges - Water		**38 131**	**40 361**	**40 361**	**2 600**	**2 600**	**3 318**	**(718)**		**40 361**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	–		-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(4 119)	(5 143)	(5 143)	(252)	(252)	(409)	158	-38.5%	(5 143)
Net Service charges - Water		**34 011**	**35 218**	**35 218**	**2 348**	**2 348**	**2 909**	**(561)**		**35 218**
Service charges - Waste Water Management	6									
Agricultural and Rural		-	-	-	-	-	-	–		-
Availability Charges		3 042	3 150	3 150	262	262	263	(1)	-0.2%	3 150
Connection/Reconnection		-	-	-	-	-	-	–		-
Higher Level Service		-	-	-	-	-	-	–		-
Industrial Effluent		-	-	-	-	-	-	–		-
Industrial Waste Water		-	-	-	-	-	-	–		-
Pump/Removal of Waste Water		5	13	13	164	164	1	163	15040.2%	13
Sanitation Charges		19 032	19 642	19 642	1 535	1 535	1 606	(71)	-4.4%	19 642
Treatment of Effluent		-	-	-	-	-	-	–		-
Total Service charges - Waste Water Management		**22 078**	**22 805**	**22 805**	**1 961**	**1 961**	**1 870**	**91**		**22 805**
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	–		-
Less Cost of Free Basis Services (free sanitation service to indigent households)		(6 229)	(6 335)	(6 335)	(381)	(381)	(498)	117	-23.5%	(6 335)
Net Service charges - Waste Water Management		**15 849**	**16 470**	**16 470**	**1 580**	**1 580**	**1 372**	**208**		**16 470**
Service charges - Waste Management	6									
Availability Charges		985	1 072	1 072	90	90	90	0	0.4%	1 072
Refuse Removal		18 033	19 324	19 324	1 655	1 655	1 588	67	4.2%	19 324
Skip		-	-	-	-	-	-	–		-
Waste Bins		-	-	-	-	-	-	–		-
Total refuse removal revenue		**19 018**	**20 396**	**20 396**	**1 745**	**1 745**	**1 678**	**67**		**20 396**
Less Cost of Free Basis Services (removed once a week to indigent households)		(4 277)	(4 544)	(4 544)	(261)	(261)	(357)	96	-26.9%	(4 544)
Net Service charges - Waste Management		**14 742**	**15 852**	**15 852**	**1 484**	**1 484**	**1 321**	**163**		**15 852**
Sale of Goods and Rendering of Services										
Application Fees for Land Usage		123	125	125	2	2	10	(8)	-78.9%	125
Building Plan Approval		1 610	1 666	1 666	64	64	292	(229)	-78.3%	1 666
Building Plan Clause Levy		-	-	-	-	-	-	–		-
Buyers Card		-	-	-	-	-	-	–		-
Camping Fees		3 189	3 332	3 332	396	396	293	103	35.1%	3 332
Cemetery and Burial		203	209	209	22	22	15	7	46.6%	209
Cleaning and Removal		8	4	4	-	-	-	–		4
Clearance Certificates		154	151	151	15	15	6	9	152.6%	151
Entrance Fees		227	295	295	4	4	7	(2)	-34.6%	295
Escort Fees		-	6	6	-	-	-	–		6
Fire Services		61	60	60	6	6	2	4	255.8%	60
Photo copies, Faxes and Telephone charges		13	9	9	1	1	1	0	7.0%	9
Sale of Goods		230	257	257	41	41	12	29	243.7%	257
Valuation Services		0	1	1	1	1	-	1	#DIV/0!	1
Total Sales of Goods and Rendering of Services		**5 817**	**6 115**	**6 115**	**551**	**551**	**637**	**(87)**		**6 115**
Agency Services										
District Municipalities										
Western Cape		-	-	-	-	-	-	–		-
Total District Municipalities		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
National										
AARTO		-	-	-	-	-	-	–		-
Total National		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Provincial										
Western Cape		4 455	4 325	4 325	400	400	348	52	14.9%	4 325
Total Provincial		**4 455**	**4 325**	**4 325**	**400**	**400**	**348**	**52**		**4 325**
Total Agency Services		**4 455**	**4 325**	**4 325**	**400**	**400**	**348**	**52**		**4 325**

Interest - Deemed Interest	-	-	-	-	-	-			-
Interest earned from Receivables									
Affiliates/Related Parties/Associated Companies									
Electricity	1 681	1 803	1 803	149	149	156	(7)	-4.5%	1 803
Housing Selling Schemes	0	1	1	0	0	0	(0)	-99.8%	1
Merchandising, Jobbing and Contracts	2	4	4	-	-	0	(0)	-100.0%	4
Property Rental Debtors	10	12	12	1	1	1	(0)	-38.6%	12
Service Charges	45	51	51	4	4	-	4	#DIV/0!	51
Waste Management	1 096	1 179	1 179	90	90	87	3	2.9%	1 179
Waste Water Management	1 488	1 618	1 618	117	117	124	(7)	-5.5%	1 618
Water	1 951	2 098	2 098	152	152	175	(23)	-13.1%	2 098
Shared Services	-	-	-	-	-	-	–		-
Total Interest earned from Receivables	**6 273**	**6 766**	**6 766**	**513**	**513**	**544**	**(31)**		**6 766**
Interest earned from Current and Non Current Assets									
Bank Accounts	585	630	630	54	54	32	22	70.0%	630
Financial Assets	70	104	104	-	-	-	–		104
Short Term Investments and Call Accounts	11 527	10 500	10 500	927	927	1 198	(271)	-22.6%	10 500
Total Interest earned from Current and Non Current Assets	**12 182**	**11 234**	**11 234**	**982**	**982**	**1 230**	**(248)**		**11 234**
Dividends									
Total Dividends	-	-	-	-	-	-	-		-
Rent on Land									
Total Rent on Land	-	-	-	-	-	-	-		-
Rental from Fixed Assets									
Market Related	-	-	-	-	-	-	–		-
Investment Property	1 070	673	673	77	77	26	51	193.3%	673
Property Plant and Equipment	316	273	273	27	27	18	9	52.6%	273
Total Market Related	**1 386**	**947**	**947**	**104**	**104**	**44**	**60**		**947**
Non-market Related									
Total Non-market Related	-	-	-	-	-	-	-		-
Total Rental from Fixed Assets	**1 386**	**947**	**947**	**104**	**104**	**44**	**60**		**947**
Licence and permits									
Filming Fees	-	1	1	-	-	0	(0)	-100.0%	1
Road and Transport	1	1	1	-	-	-	–		1
Total Licences or Permits	**1**	**2**	**2**	-	-	**0**	**(0)**		**2**
Special Rating Levies									
Total Special Rating Levies	-	-	-	-	-	-	-		-
Construction Contract Revenue	-	-	-	-	-	-	–		-
Development Charges	-	55	55	-	-	-	–		55
Operational Revenue									
Administrative Handling Fees	17	7	7	119	119	0	119	59770.5%	7
Commission	113	68	68	-	-	-	–		68
Incidental Cash Surpluses	6	1	1	-	-	-	–		1
Inspection Fees	40	50	50	4	4	-	4	#DIV/0!	50
Skills Development Levy Refund	193	267	267	42	42	42	0	0.7%	267
Staff and Councillors Recoveries	0	1	1	0	0	0	(0)	-90.1%	1
Total Operational Revenue	**369**	**394**	**394**	**165**	**165**	**42**	**123**		**394**
Non-Exchange revenue									
Property Rates									
Agricultural Properties	16 783	17 148	17 148	4 766	4 766	4 718	48	1.0%	17 148
Business and Commercial Properties	20 263	20 437	20 437	2 636	2 636	2 933	(296)	-10.1%	20 437
Public Benefit Organisations	-	7	7	-	-	1	(1)	-100.0%	7
Public Service Infrastructure Properties	-	6	6	-	-	0	(0)	-100.0%	6
Public Service Purposes Properties	4 780	5 305	5 305	928	928	3 372	(2 444)	-72.5%	5 305
Residential Properties	48 761	49 953	49 953	5 097	5 097	5 492	(394)	-7.2%	49 953
Vacant Land	2	-	-	-	-	-	–		-
Total Property Rates	**90 588**	**92 856**	**92 856**	**13 428**	**13 428**	**16 516**	**(3 088)**		**92 856**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	(9 523)	(9 717)	(9 717)	(872)	(872)	(936)	64	-6.9%	(9 717)
Net Property Rates	**81 065**	**83 139**	**83 139**	**12 556**	**12 556**	**15 580**	**(3 024)**		**83 139**
Surcharges and Taxes									
Taxes	-	700	700	-	-	58	(58)	-100.0%	700
Total Surcharges and Taxes	-	**700**	**700**	-	-	**58**	**(58)**		**700**
Fines, Penalties and Forfeits									
Fines	80	57 548	57 548	5 187	5 187	1 751	3 435	196.1%	57 548
Forfeits	808	-	-	-	-	-	–		-
Penalties	-	-	-	-	-	-	–		-
Total Fines, Penalties and Forfeits	**888**	**57 548**	**57 548**	**5 187**	**5 187**	**1 751**	**3 435**		**57 548**
Licences or Permits									
Total Licences or Permits	-	-	-	-	-	-	-		-
Transfers and subsidies - Operational									
Allocations In-kind									
National Government	6 623	-	-	-	-	-	–		-
Total Allocations In-kind	**6 623**	-	-	-	-	-	-		-
Monetary Allocations									
National Government	16 381	10 446	10 446	342	342	85	257	300.6%	10 446
National Revenue Fund	75 765	79 368	79 368	33 070	33 070	33 430	(360)	-1.1%	79 368
Provincial Government	10 384	13 914	13 914	558	558	905	(346)	-38.3%	13 914
Public Corporations	-	-	-	-	-	-	–		-
Total Monetary Allocations	**102 531**	**103 728**	**103 728**	**33 970**	**33 970**	**34 420**	**(450)**		**103 728**
Total Transfer and subsidies - Operational	**109 154**	**103 728**	**103 728**	**33 970**	**33 970**	**34 420**	**(450)**		**103 728**
Interest earned from Receivables (Non-Exchange)									
Property Rates	4 085	4 389	4 389	351	351	365	(14)	-3.7%	4 389
Service Charges									
Total Service Charges	-	-	-	-	-	-	-		-
Total Interest Receivables	**4 085**	**4 389**	**4 389**	**351**	**351**	**365**	**(14)**		**4 389**
Fuel Levy (RSC Replacement Grant)	-	-	-	-	-	-			-
Operational Revenue - Service Charges									
Electricity - Availability Charges	2 348	2 687	2 687	220	220	225	(5)	-2.4%	2 687
Waste Management - Availability Charges	617	672	672	54	54	56	(2)	-2.9%	672
Waste Water Management - Availability Charges	593	614	614	50	50	57	(7)	-12.1%	614
Water - Availability Charges	813	840	840	70	70	75	(5)	-6.6%	840
Total Operational Revenue - Service Charges	**4 371**	**4 813**	**4 813**	**395**	**395**	**414**	**(19)**		**4 813**

Gains on Disposal of Fixed and Intangible Assets										
Investment Property		57	10 000	10 000	-	-	-	–		10 000
Total Disposal of Fixed and Intangible Assets		**57**	**10 000**	**10 000**	**-**	**-**	**-**	**-**		**10 000**
Other Gains										
Debt waived		-	12 188	12 188	-	-	-	–		12 188
Discontinued Operations and Disposals of Non-current Assets		-	-	-	-	-	-	–		-
Inventory										
Total Inventory		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Fair Value Adjustment										
Actuarial Assessments								–		-
Long Service Awards		-	375	375	-	-	31	(31)	-100.0%	375
Medical		-	2 813	2 813	-	-	234	(234)	-100.0%	2 813
Pension Funds		-	-	-	-	-	-	–		-
Total Actuarial Assessments		**-**	**3 188**	**3 188**	**-**	**-**	**266**			**3 188**
Investments		-	1	1	-	-	-	–		1
Living resources		-	-	-	-	-	-	–		-
Total Fair Value Adjustment		**-**	**3 189**	**3 189**	**-**	**-**	**266**	**-**		**3 189**
Foreign Exchange		76	76	76	-	-	6	(6)	-100.0%	76
Contributions to Provisions for landfill sites		-	-	-	-	-	-	–		-
Total Other Gains		**76**	**15 453**	**15 453**	**-**	**-**	**272**	**(6)**		**15 453**
Discontinued Operations										
Total Revenue		**465 955**	**562 662**	**562 662**	**77 864**	**77 864**	**80 816**	**(2 686)**		**562 662**
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	2	98 268	116 075	116 075	8 483	8 483	8 766	(283)	-3.2%	116 075
Bonuses		7 415	8 668	8 668	20	20	105	(85)	-80.7%	8 668
Allowance										
Cellular and Telephone		682	509	509	48	48	38	10	27.4%	509
Housing Benefits		318	301	301	26	26	17	9	53.3%	301
Travel or Motor Vehicle		7 275	8 865	8 865	620	620	681	(61)	-9.0%	8 865
Voluntary Work		-	-	-	-	-	-	–		-
Total Allowance		**8 275**	**9 676**	**9 676**	**694**	**694**	**736**	**(42)**		**9 676**
Service Related Benefits										
Acting		585	527	527	37	37	44	(7)	-15.8%	527
Bonus		-	509	509	-	-	22	(22)	-100.0%	509
Leave Pay		1 517	2 033	2 033	129	129	129	–		2 033
Long Service Award		563	620	620	52	52	52	–		620
Overtime		6 980	7 351	7 351	754	754	611	143	23.4%	7 351
Scarcity		484	550	550	35	35	43	(9)	-19.9%	550
Standby Allowance		4 723	5 556	5 556	372	372	418	(46)	-11.1%	5 556
Total Service Related Benefits		**14 851**	**17 145**	**17 145**	**1 379**	**1 379**	**1 320**	**59**		**17 145**
Total Salaries and Allowances		**128 810**	**151 564**	**151 564**	**10 576**	**10 576**	**10 927**			**151 564**
Social Contributions										
Bargaining Council		49	61	61	4	4	5	(1)	-10.4%	61
Group Life Insurance		2 095	2 536	2 536	188	188	192	(5)	-2.3%	2 536
Medical		5 777	6 754	6 754	693	693	504	189	37.6%	6 754
Pension		15 216	18 313	18 313	1 366	1 366	1 388	(21)	-1.5%	18 313
Unemployment Insurance		715	844	844	60	60	66	(7)	-10.1%	844
Total Social Contributions		**23 853**	**28 509**	**28 509**	**2 312**	**2 312**	**2 155**	156		**28 509**
Post-retirement Benefit										
Medical		1 718	1 909	1 909	216	216	216	–		1 909
Other Benefits		-	-	-	-	-	-	–		-
Pension		-	-	-	-	-	-	–		-
Total Post-retirement Benefit	4	**1 718**	**1 909**	**1 909**	**216**	**216**	**216**	**-**		**1 909**
Sub-Total		**154 381**	**181 982**	**181 982**	**13 104**	**13 104**	**13 298**	**156**		**181 982**
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	–		-
Total Employee Related Cost	1,5	**154 381**	**181 982**	**181 982**	**13 104**	**13 104**	**13 298**	**156**		**181 982**
Remuneration of Councillors										
Allowances and Service Related Benefits										
Cell phone Allowance		461	503	503	40	40	35	5	13.6%	503
Motor Vehicle Allowance		480	258	258	20	20	29	(9)	-31.5%	258
Office-bearer Allowance		5 332	5 804	5 804	472	472	442	30	6.8%	5 804
Total Allowances and Service Related Benefits		**6 273**	**6 566**	**6 566**	**531**	**531**	**506**			**6 566**
Social Contributions										
Medial Aid Benefits		139	150	150	12	12	8	5	59.7%	150
Pension Fund Contributions		122	131	131	15	15	8	8	99.5%	131
Total Social Contributions		**261**	**281**	**281**	**27**	**27**	**15**	**12**		**281**
Total Remuneration of Councillors	1,5	**6 534**	**6 847**	**6 847**	**559**	**559**	**521**	**12**		**6 847**
Bulk Purchases - Electricity										
ESKOM		142 368	161 484	161 484	7 898	7 898	9 008	(1 111)	-12.3%	161 484
Independent Power Producers										
Green Electricity										
Green Charges		-	-	-	-	-	-	–		-
Green Rights and Certificates		-	-	-	-	-	-	–		-
Total Green Electricity		**-**	**-**	**-**	**-**	**-**	**-**	–		**-**
Renewable, Cogen, etc		-	-	-	-	-	-	–		-
Total Independent Power Producers		**-**	**-**	**-**	**-**	**-**	**-**			**-**
Self Generation		-	-	-	-	-	-	–		-
Capitalisation Electricity Costs (Credit Account)		-	-	-	-	-	-	–		-
Total Bulk Purchases - Electricity	1	**142 368**	**161 484**	**161 484**	**7 898**	**7 898**	**9 008**	**(1 111)**		**161 484**
Inventory Consumed										
Consumables		16 021	16 230	16 230	270	270	661	(391)	-59.2%	16 230
Water		1 109	950	950	61	61	79	(18)	-22.5%	950
Sub-total		**17 130**	**17 180**	**17 180**	**331**	**331**	**740**	**(409)**		**17 180**
Less: Capitalisation of inventory consumed		-	-	-	-	-	-	–		-
Total Inventory Consumed	1	**17 130**	**17 180**	**17 180**	**331**	**331**	**740**	**(409)**		**17 180**

Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity		-	544	544	55	55	45	10	21.6%	544
Shared Services		-	-	-	-	-	-	–		-
Waste Management		-	343	343	178	178	(24)	202	-845.1%	343
Waste Water Management		-	(196)	(196)	195	195	(78)	273	-350.3%	(196)
Water		-	(2 393)	(2 393)	243	243	(169)	412	-243.2%	(2 393)
Non Specific Accounts		-	(2 090)	(2 090)	-	-	(174)	174	-100.0%	(2 090)
Total Trade and Other Receivables from Exchange Transactions		-	(3 793)	(3 793)	671	671	(400)	1 072		(3 793)
Other Receivables from Non-exchange Revenue										
Property Rates										
Property Rates General		-	4 420	4 420	477	477	408	68	16.8%	4 420
Total Property Rates		-	4 420	4 420	477	477	408	68		4 420
Service Charges										
Total Service Charges		-	-	-	-	-	-	-		-
Non Specific Accounts		-	45 643	45 643	2 678	2 678	2 678	–		45 643
Total Other Receivables from Non-exchange Revenue		-	50 064	50 064	3 154	3 154	3 086	68		50 064
Total Debt Impairment	1	-	46 271	46 271	3 826	3 826	2 686	1 140		46 271
Depreciation, Amortisation and Impairment										
Amortisation										
Intangible Assets		-	151	151	13	13	13	–		151
Total Amortisation		-	151	151	13	13	13	-		151
Depreciation										
Community Assets		-	964	964	81	81	81	–		964
Computer Equipment		-	355	355	25	25	25	–		355
Electrical Infrastructure		-	4 168	4 168	533	533	533	–		4 168
Furniture and Office Equipment		-	798	798	64	64	64	–		798
Investment Property		-	49	49	4	4	4	–		49
Machinery and Equipment		-	1 611	1 611	117	117	117	–		1 611
Other Assets		-	157	157	13	13	13	–		157
Rail Infrastructure		-	-	-	-	-	-	–		-
Roads Infrastructure		-	5 559	5 559	476	476	476	–		5 559
Sanitation Infrastructure		-	7 648	7 648	635	635	635	–		7 648
Solid Waste Infrastructure		1 415	2 521	2 521	152	152	152	–		2 521
Storm water Infrastructure		-	657	657	46	46	46	–		657
Transport Assets		-	2 232	2 232	138	138	138	–		2 232
Water Supply Infrastructure		-	6 420	6 420	538	538	538	–		6 420
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	–		-
Total Depreciation		1 415	33 139	33 139	2 823	2 823	2 823	-		33 139
Capital Impairment Losses and Reversals										
Solid Waste Infrastructure		2 847	1 400	1 400	-	-	-	–		1 400
Storm water Infrastructure		-	-	-	-	-	-	–		-
Transport Assets		-	-	-	-	-	-	–		-
Water Supply Infrastructure		2 983	3 000	3 000	-	-	-	–		3 000
Zoo, Marine and Non-biological Assets		-	-	-	-	-	-	–		-
Total Property, Plant and Equipment		5 830	4 400	4 400	-	-	-	-		4 400
Total Capital Impairment Losses and Reversals		5 830	4 400	4 400	-	-	-	-	#VALUE!	4 400
Total Depreciation, Amortisation and Impairment	1	7 245	37 690	37 690	2 836	2 836	2 836	-		37 690
Interest, Dividends and Rent on Land										
Dividends Paid		-	-	-	-	-	-	–		-
Interest Paid		11 196	12 470	12 470	1 105	1 105	1 105	–		12 470
Rent on Land		-	-	-	-	-	-	–		-
Total Interest, Dividends and Rent on Land	1	11 196	12 470	12 470	1 105	1 105	1 105	-		12 470
Contracted Services										
Consultants and Professional Services		15 022	13 219	13 219	-	-	291	(291)	-100.0%	13 219
Contractors		18 272	13 388	13 388	7	7	402	(395)	-98.3%	13 388
Outsourced Services		14 351	13 898	13 898	47	47	755	(709)	-93.8%	13 898
Total Contracted Services	1	47 645	40 505	40 505	54	54	1 448	(1 394)		40 505
Transfers and Subsidies										
Capital										
Allocations In-kind		-	-	-	-	-	-	–		-
Monetary Allocations		-	-	-	-	-	-	–		-
Total Capital		-	-	-	-	-	-	-		-
Operational										
Allocations In-kind		47	50	50	-	-	-	–		50
Monetary Allocations		83	800	800	3	3	4	(1)	-27.2%	800
Total Operational		130	850	850	3	3	4	(1)	-27.2%	850
Total Transfers and Subsidies	1	130	850	850	3	3	4	(1)	-27.2%	850
Irrecoverable Debts Written Off										
Bad debt written off		-	-	-	-	-	-	–		-
Exchange										
Electricity		-	117	117	-	-	10	(10)	-100.0%	117
Non Specific Accounts		-	2 090	2 090	-	-	174	(174)	-100.0%	2 090
Waste Management		-	2 426	2 426	-	-	202	(202)	-100.0%	2 426
Waste Water Management		-	3 280	3 280	-	-	273	(273)	-100.0%	3 280
Water		-	4 945	4 945	-	-	412	(412)	-100.0%	4 945
Total Exchange		-	12 859	12 859	-	-	1 072	(1 072)	-100.0%	12 859
Non-exchange										
Non Specific Accounts		-	-	-	-	-	-	–		-
Property Rates		-	821	821	-	-	68	(68)	-100.0%	821
Service Charges		-	-	-	-	-	-	–		-
Total Non-exchange		-	821	821	-	-	68	(68)	-100.0%	821
Total Irrecoverable Debts Written Off	1	-	13 680	13 680	-	-	1 140	(1 140)	-100.0%	13 680
Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards		-	-	-	-	-	-	–		-
Advertising, Publicity and Marketing		330	313	313	-	-	26	(26)	-100.0%	313
Assets less than the Capitalisation Threshold		922	1 294	1 294	-	-	54	(54)	-100.0%	1 294
Atmospheric Emission Licence		-	-	-	-	-	-	–		-
Bank Charges, Facility and Card Fees		739	830	830	51	51	75	(24)	-31.6%	830

Commission		1 282	1 460	1 460	-	-	-	–		1 460
Communication		581	230	230	12	12	28	(16)	-56.9%	230
Courier and Delivery Services		15	-	-	-	-	-	–		-
Deeds		23	60	60	-	-	-	–		60
Drivers Licences and Permits		269	250	250	1	1	21	(20)	-95.8%	250
Dumping Fees (District Council)		28	2 870	2 870	-	-	239	(239)	-100.0%	2 870
Electricity Compliance Certificate		-	-	-	-	-	-	–		-
Entertainment		12	-	-	-	-	-	–		-
Eskom Connection Fees		-	27	27	-	-	2	(2)	-100.0%	27
External Audit Fees		5 073	5 500	5 500	-	-	-	–		5 500
External Computer Service		5 779	7 398	7 398	299	299	382	(83)	-21.7%	7 398
Fines and Penalties		0	-	-	-	-	-	–		-
Full Time Union Representative		85	150	150	-	-	8	(8)	-100.0%	150
Hire Charges		1 114	1 167	1 167	-	-	24	(24)	-100.0%	1 167
Insurance Underwriting		1 702	1 950	1 950	134	134	116	18	15.2%	1 950
Licences		379	500	500	61	61	74	(13)	-17.6%	500
Management Fee		-	-	-	-	-	-	–		-
Municipal Services		6 400	8 140	8 140	345	345	300	45	15.0%	8 140
Printing, Publications and Books		529	670	670	6	6	16	(10)	-62.9%	670
Professional Bodies, Membership and Subscription		1 632	1 610	1 610	-	-	1 610	(1 610)	-100.0%	1 610
Registration Fees		354	515	515	15	15	-	15	#DIV/0!	515
Resettlement Cost		-	25	25	-	-	2	(2)	-100.0%	25
Signage		115	153	153	-	-	3	(3)	-100.0%	153
Skills Development Fund Levy		1 252	1 404	1 404	104	104	102	2	1.5%	1 404
Travel and Subsistence		865	938	938	24	24	38	(14)	-35.9%	938
Uniform and Protective Clothing		722	1 100	1 100	-	-	28	(28)	-100.0%	1 100
Vehicle Tracking		-	-	-	-	-	-	–		-
Ward Committees		22	-	-	-	-	-	–		-
Workmens Compensation Fund		882	900	900	-	-	-	–		900
Total Operational Cost		**31 108**	**39 453**	**39 453**	**1 052**	**1 052**	**3 147**	**(2 095)**	-66.6%	**39 453**
Operating Leases										
Other Assets		484	602	602	16	16	0	16	12757.1%	602
Transport Assets		-	-	-	-	-	-	–		-
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	–		-
Total Operational Leases		**484**	**602**	**602**	**16**	**16**	**0**	**16**	12757.1%	**602**
Discontinued Operations		-	-	-	-	-	-	–		-
Statutory Payments other than Income Taxes		-	-	-	-	-	-	–		-
Total Operational Cost and Other Cost	1	**31 592**	**40 055**	**40 055**	**1 068**	**1 068**	**3 147**	**(2 079)**	-66.1%	**40 055**
Disposal of Fixed and Intangible Assets										
Total Disposal of Fixed and Intangible Assets	1	-	-	-	-	-	-	-		-
Other Losses										
Inventory										
Decrease in net-realisable Value		-	-	-	-	-	-	–		-
Total Inventory		-	-	-	-	-	-	-		-
Water Losses										
Apparent Losses										
Customer Meter Inaccuracies		-	-	-	-	-	-	–		-
Unauthoried Consumption		-	-	-	-	-	-	–		-
Total Apparent Losses		-	-	-	-	-	-	-		-
Data Transfer and Management Errors		-	-	-	-	-	-	-		-
Real Losses										
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	–		-
Total Real Losses		-	-	-	-	-	-	-		-
Unavoidable Annual Real Losses		-	-	-	-	-	-	–		-
Total Water Losses		-	-	-	-	-	-	-		-
Fair Value Adjustment		-	-	-	-	-	-			
Actuarial Assessments								–		-
Long Service Awards		687	375	375	-	-	-	–		375
Medical		9 105	2 813	2 813	-	-	-	–		2 813
Pension Funds		-	-	-	-	-	-	–		-
Total Actuarial Assessments		**9 792**	**3 188**	**3 188**	-	-	-	-		**3 188**
Total Fair Value Adjustment		**9 792**	**3 188**	**3 188**	-	-	-	-		**3 188**
Foreign Exchange		-	-	-	-	-	-	–		-
Discontinued Operations and Disposals of Non-current Assets		-	-	-	-	-	-	–		-
Contributions to Provisions for landfill sites		-	-	-	-	-	-	–		-
Total Other Losses	1	**9 792**	**3 188**	**3 188**	-	-	-	-		**3 188**
Total Expenditure		**428 012**	**562 201**	**562 201**	**30 783**	**30 783**	**35 932**	**(4 825)**	-13.4%	**562 201**
Surplus/(Deficit)		**37 943**	**461**	**461**	**47 082**	**47 082**	**44 884**			**461**
Transfers and subsidies - capital (monetary allocations)										
National Government		22 015	25 669	25 669	-	-	-	–		25 669
Provincial Governments		8 176	53 928	53 928	-	-	266	(266)	-100.0%	53 928
Public Corporations		-	-	-	-	-	-	–		-
Total Transfers and subsidies - capital (monetary allocations)		**30 192**	**79 596**	**79 596**	-	-	**266**	**(266)**	-100.0%	**79 596**
Transfers and subsidies - capital (in-kind)										
Departmental Agencies and Accounts		-	-	-	-	-	-	–		-
District Municipalities		22	-	-	-	-	-	–		-
National Government		28 130	-	-	-	-	-	–		-
Provincial Governments		450	-	-	-	-	-	–		-
Public Corporations		-	-	-	-	-	-	–		-
Total Transfers and subsidies - capital (in-kind)		**28 602**	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions		**96 736**	**80 057**	**80 057**	**47 082**	**47 082**	**45 149**			**80 057**
Income Tax										
Continuing Operations		-	-	-	-	-	-	–		-
Discontinued Operations		-	-	-	-	-	-	–		-
Total Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		**96 736**	**80 057**	**80 057**	**47 082**	**47 082**	**45 149**			**80 057**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	–		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	–		-
Surplus/(Deficit) attributable to municipality		**96 736**	**80 057**	**80 057**	**47 082**	**47 082**	**45 149**	-		**80 057**
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	–		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Surplus/(Deficit) for the year		**96 736**	**80 057**	**80 057**	**47 082**	**47 082**	**45 149**	-		**80 057**
Repairs and Maintenance by Expenditure Item	8									
Employee related costs		19 950	23 163	23 163	1 657	1 657	1 649	8	0.5%	23 163
Inventory Consumed		7 775	8 633	8 633	111	111	188	(77)	-41.2%	8 633
Contracted Services		6 093	9 135	9 135	7	7	308	(301)	-97.8%	9 135
Operational Cost and Other Cost		2 314	2 784	2 784	75	75	170	(95)	-55.9%	2 784
Total Repairs and Maintenance Expenditure	9	**36 132**	**43 715**	**43 715**	**1 850**	**1 850**	**2 315**	**(465)**	-20.1%	**43 715**

Table 31: SC3 Supporting detail to Monthly Budget Financial Position

WC012 Cederberg - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		126 344	59 111	59 111	30 927	157 271	157 271	–		59 111
Cash at Bank		10 839	11 297	11 297	(9 185)	1 655	1 655	–		11 297
Cash on Hand		6	6	6	–	6	6	–		6
Total Cash and Cash Equivalents		137 189	70 414	70 414	21 743	158 932	158 932	-		70 414
Short term Investments										
Deposit Taking Institutions		-		-	-	-	-	–		-
Trade and other receivables from exchange transactions										
Electricity		20 583	27 118	27 118	1 379	21 962	21 962	–		27 118
Waste Management		11 355	17 452	17 452	510	11 865	11 865	–		17 452
Waste Water Management		15 076	22 507	22 507	454	15 531	15 531	–		22 507
Water		20 727	26 132	26 132	(149)	20 578	20 578	–		26 132
Other trade receivables from exchange transactions		28 710	40 229	40 229	(336)	28 373	28 373	–		40 229
VAT Receivable Input Tax Accrual		7 219	4 182	4 182	(1 008)	6 211	6 211	–		4 182
Gross: Trade and other receivables from exchange transactions		103 670	137 620	137 620	851	104 520	104 520	-		137 620
Less: Impairment for debt										
Impairment for Electricity		(3 861)	(7 359)	(7 359)	(55)	(3 917)	(3 917)	–		(7 359)
Impairment for Waste Management		(7 257)	(13 519)	(13 519)	(178)	(7 435)	(7 435)	–		(13 519)
Impairment for Waste Water Management		(10 556)	(17 712)	(17 712)	(195)	(10 751)	(10 751)	–		(17 712)
Impairment for Water		(13 647)	(20 248)	(20 248)	(243)	(13 890)	(13 890)	–		(20 248)
Impairment for other trade receivalbes from exchange transactions		(17 508)	(31 504)	(31 504)	(301)	(17 809)	(17 809)	–		(31 504)
Total Less: Impairment for debt		(52 830)	(90 342)	(90 342)	(972)	(53 802)	(53 802)	–		(90 342)
Total net Trade and other receivables from Exchange Transactions		50 840	47 278	47 278	(121)	50 718	50 718	-		47 278
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		47 972	19 358	19 358	3 892	51 863	51 863	–		19 358
Business and Commercial Properties		55 342	8 278	8 278	1 174	56 516	56 516	–		8 278
Public Benefit Organisations		-	93	93	-	-	-	–		93
Public Service Infrastructure Properties		-	2 124	2 124	-	-	-	–		2 124
Public Service Purposes Properties		13 295	1 204	1 204	911	14 206	14 206	–		1 204
Residential Properties		(71 897)	21 850	21 850	1 450	(70 448)	(70 448)	–		21 850
Vacant Land		2	-	-	-	2	2	–		-
Gross: Property rates		44 713	52 907	52 907	7 427	52 140	52 140	-		52 907
Less: Impairment of Property rates		(31 266)	(40 407)	(40 407)	-	(31 266)	(31 266)	–		(40 407)
Net Property rates		13 447	12 500	12 500	7 427	20 874	20 874	-		12 500
Other receivables from non-exchange transactions		46 291	173 293	173 293	4 710	51 002	51 002	–		173 293
Less:Impairment for other receivables from non-exchange transactions		(55 052)	(168 306)	(168 306)	(2 678)	(57 730)	(57 730)	–		(168 306)
Net other receivables from non-exchange transactions		(8 761)	4 987	4 987	2 032	(6 728)	(6 728)	-		4 987
Total net Receivables from non-exchange transactions		4 686	17 486	17 486	9 459	14 145	14 145	-		17 486
Current Portion of Non-current Receivables										
Associates		-	1 337	1 337	-	-	-	–		1 337
Total Current Portion of Non-current Receivables		-	1 337	1 337	-	-	-	-		1 337
Inventory										
Consumables		1 354	1 252	1 252	(22)	1 332	1 332	–		1 252
Finished Goods		77	77	77	-	77	77	–		77
Total Inventory		1 431	1 329	1 329	(22)	1 409	1 409	-		1 329
VAT Receivable										
Input Tax General		(2)	-	-	2	-	-	–		-
VAT Control (Receivable)		2 938	3 052	3 052	1 413	4 351	4 351	–		3 052
Total VAT Receivable		2 936	3 052	3 052	1 416	4 351	4 351	-		3 052
Other current assets										
Control, Clearing and Interface Accounts		6 296	-	-	359	6 654	6 654	–		-
Deposits		1 708	-	-	-	1 708	1 708	–		-
Operating Lease - Straight Lining		1	-	-	-	1	1	–		-
Total Other current assets		8 005	-	-	359	8 364	8 364	-		-
Total Current Assets		205 087	140 896	140 896	32 833	237 919	237 919	-		140 896
Non-current Assets										
Investments										
Total Investments		-	-	-	-	-	-	-		-
Investment Property										
Investment Property at Cost / Fair Value		74 623	74 623	74 623	-	74 623	74 623	–		74 623
Less: Accumulated Depreciation		(833)	(931)	(931)	(4)	(837)	(837)	–		(931)
Less: Accumulated Impairment		-	-	-	-	-	-	–		-
Total Investment Property		73 790	73 692	73 692	(4)	73 786	73 786	-		73 692
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation		1 098 189	1 223 974	1 223 974	2 591	1 100 779	1 100 779	–		1 223 974
Leases recognised as Property, Plant and Equipment	3	-	-	-	-	-	-	–		-
Less: Accumulated Depreciation		(431 264)	(494 108)	(494 108)	(2 831)	(434 095)	(434 095)	–		(494 108)
Less: Accumulated Impairment		(6 528)	(5 780)	(5 780)	-	(6 528)	(6 528)	–		(5 780)
Total Property, Plant and Equipment	2	660 397	724 086	724 086	(241)	660 157	660 157	-		724 086
Construction Work-in-progress										
Acquisitions		-	101 503	101 503	-	-	-	–		101 503
Opening Balance		108 575	77 788	77 788	-	108 575	108 575	–		77 788
Transfer to PPE		-	(101 503)	(101 503)	-	-	-	–		(101 503)
Less: Accumulated Impairment		(57 977)	(62 294)	(62 294)	-	(57 977)	(57 977)	–		(62 294)
Total Construction Work-in-progress	2	50 598	15 494	15 494	-	50 598	50 598	-		15 494

Biological Assets									
Total Biological Assets		-	-	-	-	-	-	-	-
Living resources									
Total Living resources		-	-	-	-	-	-	-	-
Heritage Assets									
Total Heritage Assets		-	-	-	-	-	-	-	-
Intangible Assets									
Intangible Assets at Cost / Revaluation		2 398	2 398	2 398	-	2 398	2 398	–	2 398
Less: Accumulated Amortisation		(1 899)	(2 203)	(2 203)	-	(1 899)	(1 899)	–	(2 203)
Less: Accumulated Impairment		-	-	-	-	-	-	–	-
Total Intangible Assets		499	195	195	-	499	499	-	195
Trade and other receivables from exchange transactions									
Service Charges		7 724	1 337	1 337	276	8 000	8 000	–	1 337
Total Trade and other Receivables from Exchange Transactions		7 724	1 337	1 337	276	8 000	8 000	-	1 337
Non-current Receivables from Non-exchange Transactions									
Housing Selling Schemes		(802)	-	-	-	(802)	(802)	–	-
Total Non-current Receivables from Non-exchange Transactions		(802)	-	-	-	(802)	(802)	-	-
Other non-current assets									
Total Other non-current assets		-	-	-	-	-	-	-	-
Total Non Current Assets		792 206	814 803	814 803	31	792 238	792 238	-	814 803
TOTAL ASSETS		997 293	955 699	955 699	32 864	1 030 157	1 030 157	-	955 699
Liabilities									
Current Liabilities									
Bank Overdraft									
Total Bank Overdraft		-	-	-	-	-	-	-	-
Financial Liabilities									
Total Financial Liabilities		-	-	-	-	-	-	-	-
Consumer Deposits									
Electricity		(582)	-	-	-	(582)	(582)	–	-
Posters		7	6	6	-	7	7	–	6
Rental Properties		136	119	119	3	139	139	–	119
Water		3 998	3 473	3 473	14	4 012	4 012	–	3 473
Wayleave		-	-	-	-	-	-	–	-
Total Consumer Deposits		3 559	3 598	3 598	17	3 576	3 576	-	3 598
Trade and Other Payable Exchange Transactions									
Accrued Interest		-	1	1	-	-	-	–	1
Advance Payments		3 114	3 113	3 113	(36)	3 078	3 078	–	3 113
Control, Clearing and Interface Accounts		1 071	950	950	50	1 121	1 121	–	950
Electricity Bulk Purchase		27 773	27 675	27 675	(11 661)	16 112	16 112	–	27 675
Overtime		741	395	395	-	741	741	–	395
Payables and Accruals		20 223	10 619	10 619	(8 826)	11 397	11 397	–	10 619
Retentions		2 796	2 072	2 072	-	2 796	2 796	–	2 072
Standby		409	356	356	-	409	409	–	356
Unallocated Deposits		682	668	668	2	684	684	–	668
VAT Payables Output Tax Accrual		10 900	11 008	11 008	375	11 274	11 274	–	11 008
VAT Payables Output Tax Provision for Doubtful Debt Impairment		(7 169)	(7 169)	(7 169)	-	(7 169)	(7 169)	–	(7 169)
Total Trade and Other Payable Exchange Transactions	2, 5	60 538	49 687	49 687	(20 096)	40 442	40 442	-	49 687
Trade and Other Payable Non-exchange Transactions									
Transfers and Subsidies Payable									
Total Transfers and Subsidies Payable		-	-	-	-	-	-	-	-
Transfers and Subsidies Unspent									
Capital		4 288	-	-	2 076	6 365	6 365	–	-
Operational		4 521	-	-	(757)	3 765	3 765	–	-
Total Transfers and Subsidies Unspent		8 810	-	-	1 320	10 130	10 130	-	-
Total Trade and Other Payable Non-exchange Transactions	2	8 810	-	-	1 320	10 130	10 130	-	-
Provision									
Bonus		4 233	4 957	4 957	-	4 233	4 233	–	4 957
Leave		9 619	11 603	11 603	(57)	9 563	9 563	–	11 603
Total Provision		13 852	16 560	16 560	(57)	13 795	13 795	-	16 560
VAT Payable									
VAT Payable: Output Tax		22 229	-	-	43	22 273	22 273	–	-
VAT Payable: VAT Control		0	-	-	3 274	3 274	3 274	–	-
Total VAT Payable		22 229	-	-	3 317	25 546	25 546	-	-
Other current liabilities									
Employee Benefits									
Post-employment Benefits		1 921	2 117	2 117	-	1 921	1 921	–	2 117
Other Long-Term Benefits		901	1 169	1 169	-	901	901	–	1 169
Total Employee Benefits		2 822	3 286	3 286	-	2 822	2 822	-	3 286
Total Other current liabilities		2 822	3 286	3 286	-	2 822	2 822	-	3 286
Total Current Liabilities		111 810	73 131	73 131	(15 499)	96 311	96 311	-	73 131
Non-current Liabilities									
Financial Liabilities									
Borrowings									
Total Borrowings	4	-	-	-	-	-	-	-	-
Operating Lease Liability		31	-	-	-	31	31	–	-
Total Financial Liabilities		31	-	-	-	31	31	-	-
Provisions									
Decommissioning, Restoration and Similar Liabilities		86 813	84 079	84 079	629	87 442	87 442	–	84 079
Total Provisions		86 813	84 079	84 079	629	87 442	87 442	-	84 079
Long term Trade and other Payables									
Municipal Debt Relief		13 706	-	-	-	13 706	13 706	–	-
Payables and Accruals		-	-	-	-	-	-	–	-
Total Long term Trade and other Payables		13 706	-	-	-	13 706	13 706	-	-
Other non-current liabilities									
Employee Benefits									
Post-employment Benefits		49 096	44 351	44 351	630	49 726	49 726	–	44 351
Other Long-Term Benefits		7 063	6 785	6 785	23	7 086	7 086	–	6 785
Termination Benefits		-	-	-	-	-	-	–	-
Total Employee Benefits		56 159	51 136	51 136	653	56 812	56 812	-	51 136
Deferred Tax Liabilities		-	-	-	-	-	-	–	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–	-
Total Other non-current liabilities		56 159	51 136	51 136	653	56 812	56 812	-	51 136
Total non current liabilities		156 709	135 215	135 215	1 282	157 991	157 991	-	135 215
TOTAL LIABILITIES		268 519	208 346	208 346	(14 217)	254 301	254 301	-	208 346

CHANGES IN NET ASSETS		**728 774**	**747 352**	**747 352**	**47 082**	**775 856**	**775 856**	**-**		**747 352**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Correction of Prior Period Error		(150)	0	0	-	(150)	(150)	–		0
Opening Balance		632 188	667 295	667 295	-	632 188	632 188	–		667 295
Transfers to/from operating revenue and expenditure		96 736	80 057	80 057	47 082	143 818	143 818	–		80 057
Transfers to/from Reserves		-	-	-	-	-	-	–		-
Total Accumulated Surplus/(Deficit)	1	**728 774**	**747 352**	**747 352**	**47 082**	**775 856**	**775 856**	**-**		**747 352**
Reserves and Funds										
Total Reserves and Funds	2	-	-	-	-	-	-	-		-
Other										
Equity										
Total Equity		-	-	-	-	-	-	-		-
Non-controlling Interest										
Total Non-controlling Interest		-	-	-	-	-	-	-		-
Total Other	2	-	-	-	-	-	-	-		-
TOTAL COMMUNITY WEALTH/EQUITY	2	**728 774**	**747 352**	**747 352**	**47 082**	**775 856**	**775 856**	**-**		**747 352**

Cederberg Local Municipality
Bank Reconciliation
JULY 2026

		Amount
Bank Statement Balance		**10 188 045.28**
	72194774	-
	72194480	0.00
	82163324	9 973 415.13
	32630263	214 630.15
Cashbook Balance		**1 654 594.89**
	39999010203	-
	39999010204	-
	39999010301	285 559.05
	39999010302	85 417.05
	39999010303	-
	39999010305	-1 300.00
	39999010701	11 010 850.93
	39999010702	695 994 885.94
	39999010703	-705 411 808.24
	39999010704	652 608.90
	39999010705	-874 868.74
	39999010802	-56 275.64
	39999010805	-30 474.36
	39999010902	42 164.18
	39999010905	-42 164.18
Difference		8 533 450.39
Reconciling Items		
		Difference
Cashier Receipts		-516 045.44
Bank Deposits		-12 452.00
Outstanding EFT Payments		16 048 447.20
Post Office		-
Wages, Salaries and Council		2 883 733.80
Other		-9 870 233.17
		8 533 450.39
Unreconciled Difference		0.00

Figure 12: 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 July 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: 2026-08-17